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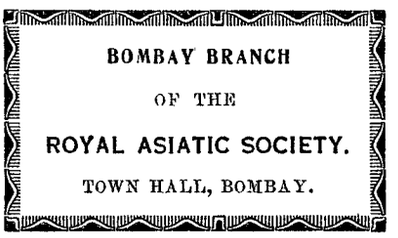
Report

Land Revenue Administration

Burma

1915-16 to 1919-20



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REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1916

1915-16 & 1918-19
1917-18

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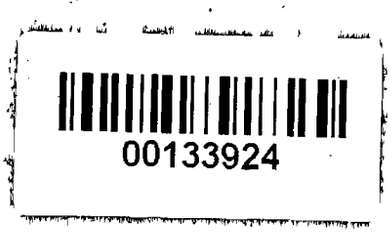

RANGOON

OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA

1917

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REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1916

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RANGOON
OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA
1917

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RESOLUTION

ON THE

REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

FOR THE YEAR ENDED THE 30TH JUNE 1916.

Extract from the proceedings of the Government of Burma in the Land Revenue Department,—
No. 2R-10, dated the 30th March 1917.

Read—

(1) **The Season and Crop Report** for the year ended the 30th June 1916.

(2) **Report on the Land Revenue Administration of Burma** for the year ended the 30th June 1916.

Resolution.—The annual resolution on the Land Revenue Administration Report has hitherto dealt with four Reports: (1) *The Season and Crop Report*; (2) *The Agricultural Department Report*; (3) *The Land Records Administration Report*, and (4) *The Land Revenue Administration Report.* The present Resolution deals only with the first and the last of these four Reports; the second and third have been reviewed separately.

Season and Crops.

2. The poor outturn and the low harvest prices of 1914-15 affected the agriculture of the year under review. Nearly 23 per cent. of the cropped area—18,229,000 acres—was fallow, and the area put under crop was 150,000 acres less than in the previous year, despite an increase of 26,000 acres in the area irrigated (1,159,000 acres). The season, however, was better than its predecessor, although the rice crop in Lower Burma suffered from unseasonable late rains and floods and the middle rains failed in most of the dry zone districts of Upper Burma. Crops failed over a smaller area—895,000 acres—and the total acreage under matured crops—13,194,000 acres—was only some 5,000 acres less than in 1914-15. Rice was grown on 74 per cent. of the total cropped area, sesamum on $8\frac{1}{2}$, millets on 5 and beans of various kinds on $4\frac{1}{2}$. There was an increase of 12,000 acres under wheat, which is cultivated mainly in the Sagaing District; but the total area under this crop—41,000 acres—is still insignificant. The high prices obtainable for beans—especially white beans, which are largely in demand in the Continent of Europe for feeding the troops—stimulated their cultivation and the total area rose by 93,000 acres to 615,000 acres. Cotton cultivation suffered from a severe set-back in consequence of the collapse of the cotton market in the previous season; the area fell by 104,000 acres to 187,000 acres. The outturn of rice was estimated at 94 per cent. of a normal crop, but the unseasonable late rains did more damage than was anticipated and the yield probably fell short of the estimate. Better prices were realised for nearly all kinds of produce.

Land Revenue Collections.

3. The Land Revenue receipts responded to the improved conditions. The demand for the year—470½ lakhs—was over 8 lakhs higher than in either of the two preceding years. Remissions—7·63 lakhs—though considerable, were 2½ lakhs less than in 1914-15; 11⅓ lakhs more reached the Treasury and the arrears outstanding on the 30th June were only Rs. 63,000 as compared with Rs. 131,000 twelve months before. Increased revenue came chiefly from mineral royalties. Petroleum gave 8 lakhs more, consequent on the development of the Singu Oil-field. Another lakh came from wolfram—the result partly of a 50 per cent. rise in the rate of royalty in sympathy with a rise in price but mainly in response to action taken by the Local Government to stimulate the production. Licenses to mine for rubies and to collect royalty on jade fetched twice as much as in 1914-15; the total—Rs. 129,000, was still well below the pre-war level, but the increase indicates how rapidly the demand for luxuries revived after the outbreak of war. The collections of Land Revenue proper—288¾ lakhs—were 5⅔ lakhs better; the improvement was due half to the increased demand and half to smaller remissions. The increased demand was the nett result of a contribution of 4¼ lakhs from enhanced assessments following resettlement in the Bassein and Toungoo Districts and of a decrease of Rs. 1·60 lakhs in the Meiktila District which was the greatest sufferer from the failure of the middle rains in the dry zone. The amount remitted exceeded a lakh in each of the three districts of Hanthawaddy, Insein and Maubin where crops suffered severely from floods. Capitation tax and *thathameda* between them brought in over 96 lakhs or Rs. 68,000 more. The fact that the assessed demand of the former tax was greater by Rs. 30,000 than in the year before the war while the number of persons assessed was 13,000 less indicates a large falling off in the immigration of labour from India. Fishery revenue was disappointing. The demand—influenced by the loss sustained by the fishery lessees and by the unfavourable agricultural conditions of the previous year, and probably to some extent by the high prices of salt required for fish curing—was 5½ lakhs less than in 1914-15 and 3½ lakhs less than in the year before the war. Unlike the Ruby market, the Pearl market showed no signs of revival and the license fees recovered were only a fraction of the receipts in the year before the war. The collection of revenue of all kinds was a less easy task than in pre-war days. The number of coercive processes issued for its recovery was much the same as in the previous year although the amount in respect of which process was required—12½ lakhs—under 3 per cent. of the demand—was more than 2 lakhs below that year's total. No less than 84 per cent. of this sum was recovered. Fewer notices and warrants of attachment of immovable property were issued, but there was a considerable rise in the number of warrants of arrest which appear to have been unnecessarily substituted for notices of demand in the Bassein District.

Miscellaneous.

4. Six Settlement Parties were at work in nine districts during the year; the expenditure was 4 lakhs. Work was completed in four Lower Burma Districts and begun in the Upper Burma Districts of Sagaing and Magwe. Orders were passed on the Henzada Settlement Report; it is estimated that the new rates of assessment will ultimately yield an increase of 4 lakhs. The statistics of dealings in land show for the whole Province as compared with the previous year a decrease in the area sold, but a

higher sale price, a considerable rise in the area mortgaged, a 10 per cent. drop in the average mortgage price and more land redeemed. Mortgages tend to increase after a poor season, but the statistics are affected by so many factors that no definite conclusion can be based on them. No marked change appears in the distribution of land between agriculturists (85 per cent.) and non-agriculturists (15 per cent.). The area let out at full rents—3,154,000 acres—was slightly greater than in the previous year; some measure of the superiority of the season over its predecessor is afforded by the increase of one-sixth in the gross amount paid as rent. Advances totalling Rs. 15⅔ lakhs were made to individual agriculturists and to Co-operative Societies under the Agriculturists Loans and Land Improvement Loans Acts; Rs. 11¾ lakhs were recovered, and Rs. 20½ lakhs were still out in advance on the 31st March 1916. The nett result of the loan transactions of Government was a profit of Rs. 62,000. The amount of capital and interest remitted was insignificant.

5. The general impression conveyed by the Reports under review is that despite a not altogether favourable season the Province by March 1916 had recovered in large measure from the disturbance of agricultural credit and prices due to the outbreak of war. The Financial Commissioner considers that the district revenue administration was generally satisfactory. Sir Harcourt Butler notes with pleasure the large number of officers who are mentioned in the Report as deserving of special commendations for their revenue work. He desires to acknowledge his indebtedness to the Financial Commissioner, the Hon'ble Mr. Thompson, C.S.I., for the care and judgment with which he continued to direct the working of the various Departments under his control, and for willing help and sound advice received from him in many matters.

By order of the Lieutenant-Governor of Burma,

W. J. KEITH,

Revenue Secretary to the Government of Burma.

Printed by order of the Government of Burma.

G. B. P., Maymyo—No. 26, Rev. Secy., 4-4-1917—630.

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1916.

CHAPTER I.

Introductory.

The administration of the land revenue was throughout the year under the control of the Hon'ble Mr. H. Thompson, C.S.I., as Financial Commissioner.

2. *Changes in law, rules, directions, etc.*—By the Arakan Hill District Laws Regulation, 1916, *thathameda* * tax has been substituted for the existing methods of taxation in the Arakan Hill District; the change did not take effect within the year under report.

The Upper and Lower Burma Land Revenue Rules dealing with the grant of land for rubber cultivation were revised at the end of the year, the provision for a maximum land revenue assessment of Rs. 25 an acre, which had been found to act as a deterrent to the investment of capital in such cultivation, being abolished. The new rules provide for a land revenue assessment of Rs. 3 per acre, capable of enhancement only within defined limits and at intervals of twenty years, combined with a royalty under the Burma Forest Act of 2 per cent. on the net value of all rubber produced. The rules requiring the payment of duty in respect of all valuable trees standing on leased or granted land were also repealed; the prohibition of the felling of teak trees standing on such land was removed; and the procedure for charging forest royalty on teak or other timber extracted for sale from such land was revised. Revenue Officers have been enjoined to consult the officers of the Forest Department before the grant or lease of large areas containing valuable timber, which under the revised rules would bring no return to Government unless extracted for sale. Other amendments of the Land Revenue Directions defined the procedure for notifying Land Records and Registering Officers of sales of land for arrear of revenue, set out more clearly the instructions regarding the assessment of fruit trees in Upper Burma, abolished the system whereby in Lower Burma unauthorized transfers of grant or lease land, or of land held by squatters, were supposed to be brought regularly to the notice of Deputy Commissioners, and mitigated the stringency of the instructions regarding the resumption of land transferred by squatters to non-agriculturists. Directions which were at variance with recent rulings of the Chief Court and the Judicial Commissioner on the subject of the jurisdiction of Civil Courts and Revenue Officers were cancelled or modified.

Orders issued by the Local Government to the effect that the cost of the acquisition of new or extended village-sites should be met from, and fees recovered from their disposal be credited to, District Cess or District Funds were embodied in the Town and Village Lands Directions.

The regulations in the Settlement Instructions for the selection and training of Settlement and Assistant Settlement Officers from the Commission were revised with the object of giving a preliminary training to a larger number of Assistant Commissioners and so widening the field for the selection of Settlement Officers.

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* *Thathameda.*—A tax calculated at a prescribed rate per household. A lump demand is made on a illage or other local area and the individual assessments are made by selected elders (*thamadis*).

With a view to the simplification of formalities connected with wolfram mining and to the acceleration of production, the Mining Rules sanctioned by the Secretary of State were amended so as to enable Deputy Commissioners of districts where wolfram is found to exercise certain powers hitherto vested in the Local Government and to compel the efficient working of concessions under penalty of cancellation. Rules were also made by the Government of India under the Defence of India Act and Ordinance empowering Deputy Commissioners to direct and control the operations of the holders of prospecting licenses for wolfram and, in the case of the Tavoy and Mergui Districts, to expel any person whose presence they might adjudge detrimental to the development of the wolfram industry. Later additions to these rules, with subsidiary regulations issued by the Financial Commissioner regarding procedure and forms, provided for the control by Government of the transport and disposal of wolfram extracted.

The Fishery Directions were amended by the removal of an instruction which suggested that land mortgaged as security for fishery revenue could be sold under the special procedure provided by the Revenue Act and Regulation for the recovery of revenue due in respect of the land.

3. *Total demand, collections, outstandings, etc.*—The total current demand from all heads of land revenue was Rs. 4,70,58,026, against Rs. 4,62,42,096* in the previous year. All heads contributed to this increase except fishery revenue, which shows a fall of over five-and-a-half lakhs. Miscellaneous land revenue recovered amply from its set-back of four-and-a-half lakhs in 1914-15, the total increase being close on ten lakhs, towards which petroleum contributed eight lakhs. Ordinary land revenue shows an increase of some two-and-three-quarter lakhs, and *thathameda*† and capitation-tax about half a lakh each. Collections increased from Rs. 4,50,93,589* to Rs. 4,62,32,978. Outstandings amounted to Rs. 63,130, against Rs. 1,30,516* at the end of 1914-15.

CHAPTER II.

Ordinary Revenue.

Statement I.

4. *Land revenue—Area assessed and revenue demand.*—Exclusive of the amounts to be credited to cess and irrigation, the demand for the year 1915-16 was Rs. 2,94,20,438, against Rs. 2,91,40,574 in 1914-15. The introduction of enhanced rates of assessment in the Bassein and Toungoo Districts more than accounted for the whole of the increase of Rs. 2,79,864. In Lower Burma, except for comparative immunity from floods in the Thatôn and Amherst Districts, the conditions were on the whole not more favourable than those of the previous year. In Upper Burma the rains opened well, but in most parts of the dry zone there was serious deficiency later, while an abnormal rise of the Irrawaddy in July caused much damage in the districts on its banks. The shortage of rain was most seriously felt in the Meiktila District.

Arakan Division.—In Akyab and Sandoway there was some extension of cultivation, although damage from flooding on riverside and coastal lands in the former district reduced the corresponding increase in demand. In Kyaukpyu the difficulties of the previous year led to the abandonment of a considerable area in the year under report, and the demand was further reduced by floods. The division as a whole shows an increase of some Rs. 7,000 only in the demand.

Pegu Division.—In Hanthawaddy the assessed area was practically the same as in 1914-15; in Insein it was larger; but in both districts the annual floods were rather more serious, and the demand fell slightly owing to the wider application of fallow assessments on this account. In Pegu a small increase of demand is attributed to extension of cultivation and revision of the assessment of waste land grants. There was some extension also in Tharrawaddy and Prome, but in the latter district, where the early rains were poor, increased fallow assessments

* Revised figures.

† *Thathameda.*—*See* note on page 1.

produced a small decline in the demand. The demand for the whole division was Rs. 86,13,324, against Rs. 86,17,832 in 1914-15.

Irrawaddy Division.—The most noticeable feature in the figures for the Irrawaddy Division is an increase of Rs. 2,14,895 in the Bassein demand, due to the introduction of revised settlement rates and to recalculations of area consequent upon the settlement operations. The increase in demand would have been still larger but for special orders limiting enhancements in consideration of the abnormal economic conditions. In the rest of the division the demand was practically the same as in the previous year. There was a small general extension of cultivation, but the consequent increases in the Henzada and Myaungmya demand were counterbalanced by decreases in Ma-ubin and Pyapôn, where rather more damage than usual was done by floods, and where a larger area than usual was left fallow owing to the difficulty in obtaining loans for working expenses.

Tenasserim Division.—In Toungoo some previously cultivated land was abandoned, and other land remained unassessed on account of the destruction of crops by floods. But in spite of the reduction in assessed area, the introduction of revised settlement rates resulted in enhancement of the total demand by Rs. 2,10,628. Amherst and Thatôn suffered much less than usual from floods, and few areas were completely exempted from assessment. Favourable early rains led to the re-cultivation of previously abandoned land and to a decrease in the area left fallow. In addition enhanced rates of assessment were introduced in part of Thatôn. The two districts thus show a rise of Rs. 89,424 in demand. There were small increases also in Tavoy and Mergui.

Magwe Division.—A good paddy season in Thayetmyo produced a slightly increased demand, although the rain was excessive for upland cultivation. The early rains were uneven in Minbu and Magwe, and the *kaukyin** crop was poor. The irrigated areas in Minbu, however, did well, and the *kaukgyi*† crop in Magwe was the best for several years, and was the main factor in a rise of Rs. 36,565 in the demand. The season was poor in Pakôkkû, but not so poor as that of 1914-15. The division as a whole shows a demand higher by Rs. 43,908 than that of the previous year.

Mandalay Division.—In Mandalay the rainfall was sufficient and timely, and irrigation was also successful. The assessed area was larger than in the previous year, but owing to the wide substitution of less highly assessed crops for tobacco, the demand fell by some Rs. 5,000. This decrease was more than counterbalanced by increases in all the other districts of the division. The rainfall was good, and except for damage in riverside tracts in the Bhamo, Katha and Ruby Mines Districts owing to an unusually high rise of the Irrawaddy in August, conditions were generally favourable. The comparatively high price of rice and consequently high commutation rate contributed to the increased demand in Bhamo and Myitkyina. The total demand for the division was larger by Rs. 28,327 than in 1914-15.

Sagaing Division.—The dry zone districts of the Sagaing Division all suffered from deficiency in the middle and late rains, with damage from floods in addition in the riverside tracts of Sagaing. The previous year had been poor, but for the year under report the three districts show a demand still smaller by Rs. 86,892. The bulk of this fall was in Shwebo, the effect of a successful season in the irrigated area not having been sufficient to counterbalance deficiencies elsewhere. In Sagaing, in spite of the floods, conditions were on the whole rather less unfavourable than in the previous year, and the demand would have been slightly higher but for an alteration in the date of *mayin*‡ assessment, resulting in the transfer of revenue under this head to the following year. In the Upper Chindwin, the agricultural conditions were everywhere distinctly better than in 1914-15, while the higher prices of produce further enhanced the demand based

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* *Kaukyin.*—The earlier harvest, reaped about October.

† *Kaukgyi.*—The principal harvest.

‡ *Mayin.*—Properly rice grown on low-lying land in the hot weather and harvested in June or July. But the term is applied also to other crops which mature about the same time.

on a proportion of the value of the outturn. The total demand for the district was higher by a quarter of a lakh than in the previous year.

Meiktila Division.—The Meiktila Division shows a total fall of Rs. 2,58,989 in demand, towards which each of the four districts contributed. Meiktila shows a demand smaller by Rs. 1,59,921 or 44 per cent. There was an almost complete failure of the middle and late rains, and widespread failure of crops was met by a general reduction of assessments over the greater part of the district. In Yamèthin abnormal floods in the Pyinmana Subdivision were added to shortage of rain in the dry zone. Myingyan suffered similarly from lack of rain in the latter part of the season and from floods due to the unusual rise of the Irrawaddy. In Kyauksè the season was better than in 1914-15, when serious damage was done by floods; but the land revenue demand was smaller, owing to reduction of the share of consolidated rates credited to that head in the irrigated areas.

Statement I

5. *Remissions.*—The total amount of current land revenue remitted was Rs. 5,00,263, against Rs. 7,84,974 in 1914-15. As usual the principal reason for these remissions was the destruction of crops by floods in Hanthawaddy, Insein and Ma-ubin. In the two first-mentioned districts the damage was rather greater than in the previous year, and just over a lakh of revenue was remitted in each district. In Ma-ubin, on the other hand, although the damage is reported to have been serious, the remissions amounted to Rs. 1,23,038, against Rs. 2,79,778 in 1914-15. The reduction of the amount in the year under review is attributed in part to a more careful check of remission proceedings by the Deputy Commissioner. Amherst and Thatôn, in which districts over a lakh was remitted in the previous year, suffered little damage and were together responsible for less than Rs. 6,000 remitted in 1915-16. The amounts remitted were noticeably smaller in Pegu, Henzada and Bassein; but larger in Myaungmya and Mergui. The remission of some Rs. 11,000 in Mergui is attributed to failure of ripening showers, insect pests and sea water inundation. In Toungoo Rs. 24,474 were remitted on acconnt of floods, very little less than in the previous year.

In Upper Burma, with the exception of Rs. 28,647 remitted in Yamèthin owing to the failure of crops from deficient or untimely rainfall, agricultural calamities accounted for no large remissions of revenue. The failure of harvests in Meiktila and other dry zone districts was dealt with by non-assessment or by general reduction of assessments.

The amount of revenue remitted as irrecoverable was again large in Lower Burma, Rs. 72,162 against Rs. 63,158 in 1914-15. In those districts where the harvest was least successful, a good deal of temporarily occupied land was abandoned after removal of such crop as was produced, the cultivators disappearing before the revenue could be recovered. The amount remitted on account of erroneous assessment was Rs. 19,097, against Rs. 25,339 in the previous year.

Statement I.

6. *Collections and outstandings.*—The total collections of current land revenue were larger by nearly five-and-three quarter lakhs than those of 1914-15. The amount outstanding at the end of the year, Rs. 48,243, was again larger than usual, although slightly lower than at the end of the previous year. The difficulties which began in 1914-15 owing to the low price of paddy and the restriction of credit facilities were not so serious in the year under report, but were not entirely absent.

More than half the total sum outstanding was due from the Kyaukpyu and Pakôkku Districts, in each of which a considerable amount was for special and unavoidable reasons overdue at the end of the year. In Kyaukpyu the absence of regular communication with Rangoon caused serious delay in the supply of the forms of tax tickets; and consequently by the time the revenue was demanded, the people had in many cases spent the whole proceeds of the harvest. An extensive fire destroyed a large part of the town of Pakôkku near the end of March 1916, with a quantity of agricultural produce, ruining a number of small traders and money-lenders on whom the cultivatiors of the Pakôkku Township ordinarily relied for ready money wherewith to pay their revenue. Much difficulty was consequently experienced in the payment of the revenue on island crops, which falls due on the 15th of April. If allowance is made for these special difficulties,

the figures again indicate satisfactory attention by District Officers to the work of collection.

In view of the difficulties arising from the large number of non-resident land-owners in the neighbourhood of Rangoon, it is worthy of note that in Hanthawaddy and Insein all but an inconsiderable fraction of the demand was collected by the 31st March, and the whole demand before the end of the agricultural year. The whole of the original demand was collected by the end of the financial year in Sandoway, Prome, Henzada, Ma-ubin, Pyapôn, Sagaing, Lower Chindwin and Yamèthin. In Pegu *kaing** assessments, due on the 1st April, were delayed, with the result that Rs. 6,779 were still uncollected at the end of the year. A similar explanation is given for Rs. 3,889 outstanding in Mandalay. In Meiktila although no outstandings are shown at the end of the agricultural year, there was serious delay in collection owing to the lack of method displayed by the local officers and their failure to make timely arrangements, both in the field and in the district office, for the general reduction of assessments which was found necessary. Few tax tickets were issued, and less than 14 per cent. of the revenue was collected, before the 31st March in this district.

7. *Fallow rates.*—Excluding areas covered by grants or leases, 662,180 acres were returned as fallow, an area larger by nearly 80,000 acres than in the previous year. Floods prevented the working of considerable areas of land in Hanthawaddy, Insein and the Delta districts : while both here and elsewhere in Lower Burma the withdrawal of credit facilities, which was a marked feature of the economic conditions of the first year of the war, had a similar effect by depriving many cultivators of their customary means of meeting working expenses. It appears also from the district reports that the more liberal application of the minimum rate to land belonging to non-cultivators, which has resulted from the change in the rules made in 1913, has encouraged the fallowing of lands suffering from exhaustion of soil. The percentage assessed at full rates shows a fall from 47·0 to 41·7, and that at the two-anna rate a rise from 52·3 to 56·0. From only one district, Ma-ubin, is any report made of misapplication by surveyors of their power to assess fallows at the minimum rate.

CHAPTER III.

Thathameda,† Capitation-tax and Land Rate in lieu thereof.

8. *Capitation-tax assessment.*—The number of persons assessed to capitation-tax was larger by some 16,000 than in 1914-15; and the demand rose by Rs. 43,954. As compared with the year immediately preceding the outbreak of war, the number of assessees was smaller by close on 13,000, while the demand was Rs. 29,959 larger. These figures, implying a decided alteration in the proportion of single men and married couples in Lower Burma, appear to indicate a continued restriction, owing to the shortage of passenger steamers between Burma and India and other conditions produced by the war, of the temporary immigration of floating population, which must consist mainly of single men. The unfavourable conditions of the agricultural season of 1914-15 put such difficulties in the way of the collection of capitation-tax in the year under review that remissions were again abnormally high. The total sum collected was larger by Rs. 42,457. Statem III-A.

In Akyab there was a small decrease in the original assessment, ascribed in part to an outbreak of cholera in the rains of 1915; but the immigration of Chittagonian coolies in the harvesting season showed some recovery from the check which it received in the first year of the war, and supplementary assessments rose more than sufficiently to counterbalance the decline in original demand. Kyaukpyu suffered like Akyab from cholera, and a good deal of migration to other districts took place. There was a decrease in the demand, and remissions were heavy. Sandoway on the other hand shows improved returns.

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* *Kaing.*—Cultivation of miscellaneous crops, tobacco, etc., on the banks of rivers and on islands.

† *Thathameda.*—*See* note on page 1.

Each of the districts in the Pegu Division shows a small increase in the number of assessees, and each one, except Tharrawaddy, a larger demand. The total increase in collections was Rs. 17,264. The work of collection was again difficult, especially in Tharrawaddy, and remissions were generally rather heavier even than in the previous year. The work of checking the rolls does not seem to have received sufficient attention from the Subdivisional Officers and at least one of the Township Officers in the Hanthawaddy District. The Subdivisional Officer of Zigôn was active in this branch of his duties.

The demand for the whole of the Irrawaddy Division was almost exactly the same as in the previous year. The shortage of employment and generally depressed conditions continued, and temporary immigration of harvesters from Upper Burma again failed to reach its normal proportions. Except perhaps in Henzada the work of checking the rolls seems to have been adequately done. The Subdivisional Officers, Ma-ubin, Yandoon and Kyaiklat, and the Township Officers, Pyapôn and Bogale, gave special attention to this work. The amount remitted as irrecoverable was considerably smaller than in 1914-15 in Bassein, but considerably larger in Henzada. Taking all the districts together, remissions were less serious, and collections show an increase of Rs. 8,251.

The total demand in the Tenasserim Division was higher by Rs. 21,300 than in the previous year. There was some revival of employment on rubber estates on which expenditure had in many cases been reduced to a minimum on the outbreak of war. Increased mining activity also doubtless led to some increase of assessments. Speaking generally of the agricultural population, however, the unfavourable circumstances of the previous year left the poorer classes with little or no surplus money, and the capitation-tax was often paid with difficulty. Remissions were heavier in every district than in 1914-15, and only Thatôn, Amherst and Tavoy show larger collections. The total collections for the division were Rs. 12,28,452, against Rs. 12,12,687 in 1914-15. The Subdivisional Officer of Shwegyin checked no assessment rolls; and the checking done by the Township Officers, Paung, Mergui and Tenasserim, was inadequate. The Township Officer of Mudôn did well in this respect.

Thayetmyo again shows an increase in the number of assessees and, in spite of heavier remissions due to distress from the failure of *ya** crops, a small increase in collections. Collections from the employees of the Burma Railways Company were slightly smaller and those from the employees of the Irrawaddy Flotilla Company slightly larger than in 1914-15.

Statement IV.-A.

9. *Classification of persons exempted from capitation-tax.*—The total number of exemptions was larger by 5,106 than in 1914-15, mainly owing to an increase of 4,686 under poverty and old age, which is explained by the generally depressed conditions of the previous agricultural season. The effect of these conditions on trade is reflected in a decrease of 300 in the number assessed to income-tax. Government servants and pensioners numbered 332 more; priests and schoolmasters 287 more, and village headmen 61 more than in the previous year. No general reason is suggested for the increase under the earlier heads.

Statement III.-B.

10. *Thathameda.*†—The number of households assessed to *thathameda* was larger by 12,584 than in 1914-15, and the demand higher by Rs. 41,612. Speaking generally conditions were similar to those of the previous year, and there was again comparatively little movement of population to Lower Burma. Remissions were rather heavier; and collections were larger by only Rs. 25,657.

Each of the districts in the Magwe Division shows an increase in the number of households assessed and in the amount collected,—most marked in the case of Magwe, where the comparatively good agricultural season probably induced the return of inhabitants who had migrated elsewhere in less fortunate years. Owing to the disastrous fire in Pakôkku town during the *thathameda* collecting season, remissions were heavy, and there were also Rs. 3,257 outstanding at the end of the year, the bulk of which had eventually to be remitted. The total collections for the division were Rs. 9,94,898, against Rs. 9,81,144 in 1914-15. The Subdivisional Officer, Pakôkku, the Township Officers, Myaing,

* *Ya.*—Upland unembanked or dry cultivation.
† *Thathameda.*—*See* note on page 1.

Yesagyo and Gangaw, and the Subdivisional Officers in the Minbu and Magwe Districts failed to check a sufficient number of the assessment rolls.

In Mandalay there was a decrease in the number of households assessed, and an increase in the amount remitted, ascribed to the prevalence of plague and cholera. Collections were smaller than in 1914-15 by some Rs. 4,000. The checking of rolls in the Maymyo Township fell short of the prescribed standard. In Bhamo and Myitkyina the collections, including those of Kachin tribute, were slightly less than in 1914-15, the decrease being attributed in the former case to modifications in the rate of tribute, and in the latter to unsettled conditions resulting from the recent Kachin rising and to the transfer of certain timber trading operations to the Upper Chindwin District. There was an increase of Rs. 2,563 in Katha, but a decrease of Rs. 3,300 in the Ruby Mines, where the state of the ruby market again necessitated some special reduction of rates. The checking of rolls by the Subdivisional Officer, Wuntho, and the Township Officers, Shwegu, Kawlin and Mogôk, was inadequate.

In the Sagaing Division the total demand was Rs. 17,632 above that for the previous year; but in each district the remissions were heavier, and the total collections were only Rs. 11,019 higher. Shwebo contributed the largest share of the increase, population having been attracted by the good season in the irrigated area, and by opportunities for employment on the construction of the Ye-u canal. Shwebo shows also the largest amount remitted, mainly owing to the accidental destruction of a number of villages by fire during the year. The Upper and Lower Chindwin show smaller increases in demand and collections, but Sagaing, where a poor agricultural season induced emigration, especially to Shwebo canal areas, shows a small decrease, in spite of the fact that nearly all the assessment rolls in the district were checked by the Subdivisional and Township Officers. The Subdivisional Officers in the Shwebo District did an insufficient amount of checking, but nearly all the Township Officers did well in this respect.

In the Meiktila Division, Kyaukse Yamèthin, and Myingyan show a larger number of assessed households and an increase in demand, while Meiktila shows a decrease. The largest increase was in Yamèthin, where it is attributed to an improvement in the checking of the assessment rolls, although the checking done by the Subdivisional Officers, Yamèthin and Pyinmana, and by the Township Officer, Yamêthin, still fell in quantity below the prescribed standard. The other changes in demand were mainly due to the shifting of industrial employment. In Meiktila the completion of construction work on the Southern Shan States railway involved the removal of many previous assessees. In Myingyan population was attracted by an extension of operations on the Singu oil-field, and in Kyaukse by mining work at Sabetaung. In the latter case, however, a large proportion of the demand from the mining employees had to be remitted owing to their leaving the district again before the time for collection. Remissions were very heavy in Meiktila, where the general failure of crops was followed by emigration to other districts. There was some distress also in Myingyan, which was met either by reduction of rates or by remission. The total collections for the division were larger by Rs. 7,460 than in 1914-15. The Commissioner records dissatisfaction with the system of assessment by *thamadis* * as being generally too lenient to the more wealthy villagers, especially money-lenders, whose good-will it is important to retain.

II. *Classification of persons exempted from thathameda.*—The total number of exempted households was larger by 2,685 than in 1914-15, an increase considerably more than proportionate to the increase in assessed households. The most noticeable variations were increases of 980 under poverty, of 517 under newly-married couples, of 464 under priests and schoolmasters, and of 412 under Government servants and pensioners. The last mentioned increase is attributed mainly to the entry in the rolls of policemen and others whose names were previously omitted altogether. The number of village headmen was again reduced, principally in the Yamèthin District, by the amalgamation of village-tracts, the

Statement IV-B.

* *Thamadis.*—Village elders who act as assessors in distributing the lump demand made upon the village among the several households—*see* note on page 1 under *thathameda.*

reduction being more than counterbalanced by an increase under *ywagaungs*.* Exempted immigrants numbered 203 more than in the previous year, owing to the settlement of Chinese Shans in the Bhamo District.

Statement V.

12. *Land rate in lieu of capitation-tax.*—The amount collected as land rate in lieu of capitation-tax was larger by Rs. 3,927 than in 1914-15. Henzada contributed Rs. 3,806 of this increase, by the substitution of this tax for income-tax as being the higher of the two taxes in the case of certain owners of land in the town. The Financial Commissioner has since directed the discontinuance of this procedure, since the Income-tax Act does not admit of the two taxes being treated as alternative, with discretion to assess whichever will produce the larger amount. There were no variations of importance in the other towns in which this tax is assessed.

CHAPTER IV.

Fishery Revenue.

Statement VI.

13. The demand of current fishery revenue, compared with that in the previous year, shows a fall of no less than Rs. 5,53,899. Although the demand for 1914-15 had been unprecedentedly high, following two successful seasons, the year itself had been unprofitable for the fishermen and had involved a good deal of loss, especially in Lower Burma, on account of the failure of markets. This seriously discouraged bidding at the auction sales of leases for the year under report, and accounted for the bulk of the decline in the demand; but receipts from license fees were also smaller. Remissions were heavier, but there was less difficulty in the collection of lease rents. The total collections were less by Rs. 4,96,396 than in 1914-15.

In the Arakan Division, where the revenue is mainly derived from net licenses, the total collections were Rs. 44,809, against Rs. 47,093 in the previous year. Akyab and Sandoway show small increases, but in Kyaukpyu, where the season was poor, there was a considerable decline.

In the Pegu Division as a whole, net license fees fell very little short of the amount realized in 1914-15; but there was in each district a more or less serious decline under lease rents for the reasons already indicated. The decrease was largest in Tharrawaddy (Rs. 63,709) and Pegu (Rs. 44,908). In Insein the system of sale by diminishing offers, instead of the usual auction system, was again tried, and a fall of Rs. 11,093 in rents is attributed in part to this. A poor demand for fish and *ngapi*†, due to the general lack of money, and the exceptionally high price of salt, interfered with the fishermen's profits, but the catch appears to have been generally good, and except in Insein and Pegu rents were collected without any great difficulty. Remissions were heavy in Pegu owing largely to damage done through the blockage of certain streams by water hyacinth. The total collections for the division show a decline of Rs. 1,25,284.

The Irrawaddy Division, which in 1914-15 produced fishery revenue amounting to Rs. 17,22,650, collected in the year under report only Rs. 14,17,504, exclusive of arrears from the previous year. Lease rents were everywhere smaller, for the same reason as in the Pegu Division. In Bassein they declined by Rs. 1,49,936, in Ma-ubin by Rs. 99,689, and in Henzada by Rs. 71,357. The market for fish and *ngapi* continued poor, and difficulty was experienced in collecting even the reduced demand, particularly in Bassein and Myaungmya. In Ma-ubin representations regarding the fishermen's hardships were received with some scepticism, and firmness in the demand of the revenue due resulted in its production. The principal item in the total of Rs. 11,225 remitted in this district was an irrecoverable loss on the resale of a single valuable fishery, the original purchaser of which failed to give security. Of the sum of Rs. 2,731 which was outstanding at the end of the year, Rs. 500 were arrears from the previous year. The Rs. 2,231 due for the year under report were believed to be recoverable. In

* *Ywagaung*.—A village official subordinate to the headman.
† *Ngapi*.—Burmese fish paste, a common article of diet.

Pyapôn the fall in lease rents was comparatively small, and little difficulty was experienced in collection, the season having apparently been more profitable than elsewhere. License fees produced less in most districts than in 1914-15, but in Bassein there was an increase of Rs. 2,445 owing to the taxation of a new fixed implement known as *taingdaunghmyin**, the use of which has become common. Of the large amount outstanding in Ma-ubin at the end of the year 1914-15, the bulk was recovered in the year under review; but the greater part of the Bassein outstandings had to be remitted.

In the Tenasserim Division the total collections declined by Rs. 36,670. In Toungoo the conditions were similar to those in the Pegu and Irrawaddy Divisions. Amherst and Thatôn, however, show small increases under both lease rents and net license fees. In Tavoy there was a rise in the turtle bank lease rents more than sufficient to counterbalance a fall in license fees. In Mergui full effect does not appear to have yet been given to the orders passed as a result of the special inquiry held in 1914-15 into the use of licensed implements; and the control in this matter exercised by some of the Township Officers appears to have been inadequate. The amount taken in license fees fell from Rs. 73,483 to Rs. 55,926. A contributory reason for this decrease was a large rise in the cost of freight to Penang, where quantities of fish products usually go. Owing to the continued absence of a demand for pearls and mother-of-pearl, fees for pearling licenses totalled only Rs. 6,000, against Rs. 18,400 in 1914-15, and Rs. 52,000 in 1913-14.

In the Magwe Division there was a small general increase in fishery lease rents; but in nearly all riverside districts above Pakôkku the season of 1914-15 had been unsuccessful, and in consequence there was a general reduction in the lease rents bid at the sales for the year under review. The fall was largest in Katha, amounting to Rs. 25,590, inclusive of the leases in the Ruby Mines District which are administered from Katha. The rents bid at Katha for 1914-15 had been exceptionally high, and a poor season had in some cases rendered their full payment possible only at a loss. To check extravagant bidding in the year under report, the system of sale by diminishing offers was adopted. So far as the decline in rents resulted from the elimination of unwarranted bids it is not a matter for regret. In Mandalay the demand from leased fisheries fell by Rs. 7,354, in Myitkyina by Rs. 4,881, and in Sagaing by Rs. 3,439. The fall in Myitkyina is ascribed in part to the unsettled conditions mentioned in the last chapter. Bhamo shows an increase of Rs. 4,490, due in part to the careful subdivision of certain fisheries. The season of 1915-16 was generally successful. The high floods of July did some damage in fisheries adjoining the Irrawaddy and Chindwin rivers, and explain the remissions in Mandalay and Sagaing, but on the whole they appear to have done more good than harm. The revenue was for the most part readily paid; but some difficulty in collection was experienced in Minbu, Mandalay, Katha, Shwebo and Sagaing. Of the Rs. 3,768 outstanding at the end of the year in Mandalay, Rs. 1,000 were on account of the year 1914-15. Apart from this, about half the sum in arrear at the end of 1914-15 was recovered and half remitted.

CHAPTER V.

Miscellaneous Land Revenue.

14. The total of miscellaneous land revenue was Rs. 46,57,266, close on ten lakhs above the previous year's total, and nearly five-and-a-half above that of 1913-14. The enhancement was almost entirely in respect of minerals, petroleum and rubies showing a rise of eight-and-three quarter lakhs and other minerals a rise of one lakh. Statement VII.

* *Taingdaunghmyin.*—A trough-shaped net with a bag at one end into which the fish are driven by the force of the tide or current.

(*a*) *Rents of town lands not credited to local funds.*—The collections under this sub-head show an increase of Rs. 30,902. Towards this Pegu contributes Rs. 9,680, Myaungmya Rs. 8, 025, Kyauksè Rs. 4,972, Henzada Rs. 3,681 and Shwebo Rs. 2,625. In the case of Pegu, Kyauksè and Shwebo the increases were mainly due to the collection within the year of considerable amounts which had remained overdue from the previous year. The Kyauksè total of Rs. 5,150 represents the full collections of both years, since the demand had been accidentally omitted in 1915-16. In Myaungmya revised rates of rent were introduced in several towns, and rent was for the first time demanded from occupants of town lots without leases. The Henzada total includes a further instalment in adjustment of an account between the Municipal Committee and Government in connection with the old site of the municipal office. In a number of other districts there were small increases due to the usual issue of new leases and the renewal of old ones at enhanced rents.

(*b*) *Fees, rents and royalties on other minerals.*—Under this sub-head receipts increased by Rs 99,634 or over 69 per cent., the Tenasserim Division being responsible for practically the whole of the increase (Rs. 98,126). In Tavoy receipts more than doubled (Rs. 1,59,836 as compared with Rs. 79,841 in 1914-15) owing to the urgent demand for wolfram for munitions purposes which commenced about June 1915. The price per unit rose from 30 shillings to 40 and 45 shillings in July, and in August was fixed by the Home Government at 55 shillings. Existing concessionaires were stimulated to greater efforts, and large Rangoon firms took up wolfram mining. As a result production rose from 1,644 to 2,346 tons; and as the rate of royalty was raised in January 1916 from 30 to 45 rupees a ton, the amount collected increased by Rs. 66,652 (126 per cent). With an increase in the number of prospecting licenses issued, acreage fees correspondingly increased by Rs. 12,451 or nearly 47 per cent. In Mergui and Thatôn the revival of the wolfram industry similarly led to increases of Rs. 10,013 (44½ per cent.) and Rs. 7,991 (151 per cent.) respectively. In Thatôn the increase mainly arose from the great demand for prospecting licenses in the Paung Township, some of which have since been surrendered because of the failure to find ore in paying quantities. The figures for other districts are unimportant; but it may be noted that owing to the grant of large areas under prospecting licenses in Katha and Kyauksè, receipts from these districts have increased by Rs. 2,206 and Rs. 2,111 respectively. In Myaungmya a revival of the market for lime attracted back a number of manufacturers who had turned their attention to agriculture in 1914-15. A fall of Rs. 1,616 (54 per cent.) in Pakôkku was occasioned by considerable reductions in the license fees for the extraction of clay for pottery sanctioned by the Financial Commissioner; and a fall of Rs. 789 in Akyab was chiefly due to the remission of pottery license fees consequent upon the destruction of pots by cyclonic floods.

(*c*) *Fees, rent and royalties on petroleum, rubies, jade and amber.*—Receipts under this sub-head increased by Rs. 8,72,977 (almost 29 per cent.). Receipts from petroleum increased by Rs. 6,73,127 (36 per cent.) and Rs. 1,49,599 (15½ per cent.) in Magwe and Myingyan respectively. The increase in Magwe is due in part to increased production but in considerable measure to the fact that Rs. 1,70,157 collected in 1914-15 was not brought to account until the year under report owing to late receipt of the chalans. The increase in Myingyan is due to continued progress by the Burma Oil Company and the British Burma Petroleum Company in the Singu oil-field, which has been transferred to the Magwe District since the close of the year. In Pakôkku a further decrease of Rs. 12,262 (17 per cent.) is due to decrease of production by the Minbu Oil Company and the Rangoon Oil Company, to the surrender of two leases, and to the failure to renew certain prospecting licenses. In Minbu the revenue from petroleum remained stationary; in Thayetmyo it fell by Rs. 2,726 owing to a decrease in the number of prospecting licenses taken out during the year; in Shwebo it increased by Rs. 1,760 owing to the grant of a single prospecting license; and in the Upper Chindwin, where a certain amount of oil has been obtained by the Indo-Burma Petroleum Company, it fell by Rs. 920 because of the relinquishment of two prospecting licenses.

In Myitkyina the revenue derived from licenses to collect royalty on jade-stone increased by Rs 21,010 (77 per cent.). In the Ruby Mines District the increase of Rs. 42,980 (114 per cent.) in royalties on precious stones indicates a partial recovery of the trade in rubies. The improvement of the Madras market led to the resumption of native mining and to an increase of the average monthly collection of royalty to Rs. 6,720. The Burma Ruby Mines Company is reported to have done better than in 1914-15.

(*d*) *Receipts under the Village Act.*—An outbreak of violent crime in the Prome and Tharrawaddy Districts necessitated severe measures under the Village Act, and many villages were fined, with the result that the receipts increased by Rs. 5,506 and Rs. 6,896 respectively; but in most other districts fines were less frequent than in 1914-15, and the total under the sub-head was smaller by Rs 6,196.

(*e*) *Survey fees for pottas**—These show an increase of Rs. 5,314, due principally to the survey of areas for mineral concessions in Thatôn and for leases for rubber cultivation in Mergui.

(*f*) *Other miscellaneous land revenue.*—Receipts under this sub-head, which consist mainly of copying fees and of fines for failure to report changes in the possession of land in accordance with the law, amounted to Rs. 39,935, against Rs. 43,997 in the previous year.

CHAPTER VI.

Settlements.

15. Six parties were engaged on settlement operations on the 1st July 1915, but No. 6 Party, which had completed the programme allotted to it, was disbanded in November 1915; five parties were at work when the agricultural year closed on the 30th June 1916. Statements XV and XVI.

As settlement parties in Burma are on a *quasi*-permanent basis, the members of No. 6 Party would ordinarily have lost their appointments. Satisfactory arrangements were, however, possible, and most of the members of the party were absorbed in the other five parties. The absorption of Nos. 1 and 4 parties will be more troublesome, but arrangements are being made to cause as little hardship as possible to men with good records.

During the year under review operations were carried on in nine districts, and comprised a gross area of 12,971 square miles with an occupied area of 4,470,000 acres. In four of these districts the field-work had been completed before the beginning of the year, and the work of the settlement parties in these districts, covering a gross area under settlement of 3,735 square miles and an occupied area of 1,455,000 acres, was during the year under report confined to the compilation of statistics and the report. Although field work in the Sandoway District had been completed before the beginning of the year, operations are not yet concluded, as settlement of the district is being carried on simultaneously and in conjunction with work in the Kyaukpyu District.

Tharrawaddy.
Pegu (Pegu Township and the settled portion of Thanatpin Township).
Thayetmyo.
Sandoway.

In the other five districts where settlement operations were carried on during the year, soil classification and connected operations were completed during the year of review over a gross area of 3,157 square miles comprising an occupied area of 797,000 acres.

Akyab.
Kyaukpyu.
Prome.
Magwe.
Sagaing.

Settlements completed.

Henzada.—The third settlement of the Henzada District was undertaken by No. 2 Settlement Party under Mr. W. S. Morrison, I.C.S., in November 1912

* *Potta* or *patta* (Hindustani) has passed into the Burmese language meaning a grant or lease.

and was completed in October 1914, a year earlier than had been anticipated when the settlement operations commenced. The settlement party dealt with an area of 1,822 square miles, with an occupied area of 592,859 acres. At the rates proposed by the Settlement Officer the proposed demand was calculated to yield a land revenue demand of Rs. 18,29,080 or an increase of 30 per cent. on the expiring demand. The Conference which considered this report proposed certain modifications in the rates recommended by Mr. Morrison for the poorer and more remote tracts on the west and the three partially protected tracts to the east of the Irrawaddy. These proposals resulted in reducing the Settlement Officer's demand to Rs. 17,85,279, or an increase on the old demand of 27 per cent. The Financial Commissioner considered that some of the rates proposed by the Settlement Conference were low, and raised them so as to bring the total enhancement to a little over 29 per cent. on the expiring demand. The Local Government in reviewing the report accepted the rates proposed by the Financial Commissioner with slight modifications. The application of the full sanctioned rates to the area assessed in the settlement year yields a demand of Rs. 18,26,729, an increase of 29·64 per cent. above the actual demand for that year. The new rates were sanctioned for a term of 21 years for the Henzada Subdivision from the 1st July 1916 and for the Myanaung Subdivision, where the present rates do not expire until the 30th June 1917, for 20 years from the 1st July 1917.

Tharrawaddy.—The third revision settlement of the Tharrawaddy District, which had been commenced by No. 5 Party under Mr. J. L. McCallum, I.C.S., in November 1913, dealt with an occupied area of 509,000 acres and was completed in November 1915, when Mr. McCallum submitted his report. The usual Conference to consider the report is about to be held. The existing rates in the Tharrawaddy District do not expire till June 1917 in the southern portion, and 1918 in the northern portion of the district.

Pegu.—The third settlement of the Pegu Township and the settled portion of the Thanatpin Township of the Pegu District was undertaken by No. 6 Party under Mr. A. J. Page, I.C.S., in November 1914. The operations were concluded in November 1915, and the party was then disbanded. The report was submitted in December 1915. The operations covered an occupied area of 296,000 acres. The usual Conference met at the close of the year and submitted recommendations. The existing rates of land revenue assessment do not expire till 30th June 1917.

Thayetmyo.—The settlement of the surveyed portion of the Thayetmyo District was commenced by No. 3 Party under Mr. J. C. Mackenzie, I.C.S., in November 1913, and was completed in December 1915. The report, however, was not submitted until the middle of May 1916. Originally only 20 months were sanctioned for the settlement operations in the Thayetmyo District, but this period was subsequently extended to two years. Although the field work was completed within the sanctioned period, Mr. Mackenzie was unable to submit his report till six months later. This delay was due to unforeseen difficulties, but mainly to a breakdown in health of the Settlement Officer. Mr. Mackenzie has since proceeded on furlough on medical certificate. The total occupied area settled by the party covers 585,000 acres. The present rates in this district do not expire till 30th June 1917.

Sandoway.—The settlement operations in this district are combined with those of the Kyaukpyu District. The operations were commenced in 1914 by No. 1 Party under Mr. J. Clague, I.C.S., with headquarters at Sandoway. The field work in the Sandoway District was completed during 1914-15, in which year the whole of the occupied area of 65,000 acres was soil classified and connected work completed. The report, however, will be submitted along with the Kyaukpyu report in November 1916. The present operations form the first regular settlement of the Sandoway District.

Settlements in Progress.

Kyaukpyu.—The first regular settlement of the area under supplementary survey in the Kyaukpyu District was commenced by No. 1 Party under Mr.

J. Clague, I.C.S., in November 1914. The operations in this district are combined with those of the Sandoway District, and two years have been allotted for the settlement of these districts. The area to be dealt with in the Kyaukpyu District comprises a gross area of 827 square miles with an occupied area of 193,000 acres. During the year under report soil classification and connected work were completed over 138,000 acres. The field work has been completed and the compilation of statistics and the report are in hand. On completion of the settlement operations in the Kyaukpyu and Sandoway Districts in October 1916 the party will be disbanded.

Prome.—The third settlement of this district was commenced by No. 2 Party under Mr. S. Grantham, I.C.S., in November 1914. A period of two years has been allotted for the completion of the operations. The area to be dealt with comprises 1,769 square miles with 368,000 occupied acres, but the small size of the fields and holdings and the difficult nature of the country in the more remote portions of the district rendered progress somewhat slow. An additional Assistant Settlement Officer from the Subordinate Civil Service was sanctioned in excess of the normal strength of the party. With this aid and continuing the field season into June Mr. Grantham has completed the field work of the district during the year. The Settlement Officer expects to complete the compilation of the report statements and to submit the report in November 1916. On the completion of the Prome settlement the party will move to the Myaungmya District.

Akyab.—The third settlement of the Akyab District was commenced by No. 4 Party under Mr. R. B. Smart, P.C.S., in November 1913. The area for re-settlement comprises a gross area of 2,095 square miles and an occupied area of 727,000 acres. Although the field work has been completed, the compilation of the report statements and other office work will not be completed within the sanctioned period of three years. This is due to the unsatisfactory state of the surveys and of the area statements. The population of the portion of the district settled during the year consists largely of emigrants from Chittagong; the holdings and tenancies were minute, sales and mortgages numerous; and it is almost impossible to arrive at the truth when examining these people through an interpreter. These factors hindered operations and rendered an extension necessary for the completion of the report; Mr. Smart expects to submit it in December 1916. On the completion of settlement operations in the Akyab District the party will be disbanded with the exception of a section of the party, comprising 5 inspectors, 12 field clerks and 3 office clerks, which will go to the Shwebo District to do the work of re-classification of the canal area of that district.

New Settlements commenced.

Magwe.—The second settlement of the Magwe District was commenced by No. 3 Party under Mr. H. O. Reynolds, I.C.S., in November 1915. A period of three years has been allotted for the completion of operations. The area to be dealt with comprises a gross area of 2,721 square miles of which 961,000 acres are occupied. During the year under review crop-reaping was carried on throughout the district, and soil classification and connected operations in three townships. The total area in which soil classification was completed was approximately 167,000 acres of occupied land. In Upper Burma, classification of soil takes place in the rains as well as in the cold weather; this area really represents about half the classification that will be done by the end of a whole year's operations. The progress is satisfactory, and it may be expected that the settlement work in the district will be completed within the sanctioned period.

Sagaing.—The second settlement of the Sagaing District was undertaken by No. 5 Party under Mr. B. W. Swithinbank, I.C.S., in November 1915. A period of three years has been allotted for the completion of operations. A gross area of 1,824 square miles with an occupied area of 766,000 acres comes under re-settlement. During the year of review crop-cuttings were carried out on a large scale, and nearly 5,000 plots were measured. The total area soil classified during the year is 135,000 occupied acres. The extraordinary variety of crops grown in

the Sagaing District tends to hinder the progress of settlement work; but remembering the fact that as far as classification of soil is concerned this area represents about half the year's work, there is every probability that the work will be completed in time.

Financial Results.

Statement XVI shows that only one new settlement, namely that of Henzada, was sanctioned during the year. This produces an enhancement of demand amounting to over four lakhs, an increase of 29·64 per cent. Owing, however, to the application of intermediate rates and to the fact that in the Myanaung Subdivision the new rates do not come into force until July 1917, the immediate enhancement will be much less. The expenditure during the year of report of all the Settlement Parties that were at work during the year was Rs. 4,02,055.

Statement XV shows that for the settlements actually completed during the year, settlement operations cost Rs. 100 per square mile of the total area or about 5 annas per occupied acre.

Control and General.

Mr. R. E. V. Arbuthnot, I.C.S., was in charge of the Settlement Department until 7th February 1916, when he went to Delhi as an Additional Member of the Imperial Legislative Council. During his absence at Delhi, Mr. D. F. Chalmers, I.C.S., Deputy Director of Land Records, officiated as Commissioner of Settlements and Land Records in addition to his other duties from the 7th to 17th February 1916. On the latter date Mr. J. MacKenna, I.C.S., took over charge of the office, which he held until the 27th March 1916, when he made over to Mr. Chalmers owing to his transfer to India as Agricultural Adviser to the Government of India. Mr. Chalmers held office until Mr. Arbuthnot's return on the 10th April 1916. During the remaining portion of the year Mr. Arbuthnot was in charge of the department. All the parties were inspected by the Commissioner of Settlements and Land Records during the year. Settlement Parties Nos. 2 and 5 were inspected both in field and office work. The two parties in the Arakan Division could not be inspected twice during the year owing to the disorganization in the steamer service. No. 3 Party, Magwe, was not inspected in field work, but the Settlement Officer came down to Rangoon and discussed matters of importance with the Commissioner of Settlements and Land Records.

CHAPTER VII.

Transfers, Tenancies and Agricultural Advances.

16. The statistics tabulated in Statements XI and XII were collected during the year of report over 17,272,840 acres of occupied land, as compared with an area of 17,244,735 over which similar statistics were collected during 1914-15.

Statement XI.

17. *Sales, non-usufructuary mortgages and redemption.*—The table below summarizes and compares the figures for the last two years :—

		Occupied area to which statistics relate.	Sold during the year.		Mortgaged during the year (non-usufructuary).		Total area under non-usufructuary mortgage at end of year.		Redeemed during the year.
		Acres 000's omitted.	Acres 000's omitted.	Rate per acre in rupees.	Acres 000's omitted.	Rate per acre in rupees.	Acres 000's omitted.	Rate per acre in rupees.	Acres 000's omitted.
Lower Burma	1914-15	9,300	448	62	505	45	1,676	40	187
	1915-16	9,305	391	63	649	41	2,069	35	229
Upper Burma	1914-15	7,945	46	43	14	30	47	35	2
	1915-16	7,968	40	45	8	37	50	38	2
Provincial Total.	1914-15	17,245	494	60	519	45	1,720*	40	189
	1915-16	17,273	430	62	657	41	2,118	35	231

* Revised figures.

As compared with the figures of the previous year, there was a decrease of some 64,000 acres in the area sold, and an increase of 138,000 acres in the area mortgaged during the year. The total area held under non-usufructuary mortgage at the end of the year was 2,118,000 acres, an increase during the year of 398,000 acres. The capitalist does not appear to have quite dominated the situation as during the year redemptions increased by 42,000 acres. A peculiarity about the returns is that land for sale appears to have appreciated in value during the year: but for mortgage purposes it is less valuable as a security. It may be that these transactions are not true sales. The creditor owing to the financial stringency has attempted to realise and the debtor has made over his land in satisfaction of the debt, the creditor taking the land in full satisfaction of all claims. In mortgaging, the money market has certainly been tight, lenders have been more careful in advancing, and rates have been higher; the borrower, it appears from district reports, at times has had to supplement his immovable security with gold, and land as security for a loan has been viewed with less favour than formerly. The combined results, however, indicate that land as an investment has suffered very little from the financial stress. As compared with the area to which the statistics relate, the area transferred by sale represents 2·5 per cent. of the total area, against 2·9 per cent. last year; the area mortgaged during the year represents 3·8 per cent. of the total area, as compared with 3 per cent. in 1914-15. The area redeemed is 1·3 per cent. of the total area to which the statistics refer. There is a steady increase in the area of land under non-usufructuary mortgage. The percentages for the last three years are 8·3, 10 and 12·3, a rise of almost four per cent. in two years. The conditions in Lower and Upper Burma differ so widely that a more correct view is obtained if the figures for each of these areas are examined separately. In Lower Burma the area sold represents 4·2 per cent. of the area to which the statistics relate, and the area mortgaged represents 7·0 per cent.; the corresponding figures in the previous year were 4·8 and 5·4 per cent. respectively. The total area under non-usufructuary mortgage in Lower Burma was 22·2 per cent. of the area to which the statistics relate, as compared with 18 per cent. in the previous year. The sales in Upper Burma are insignificant: and as a non-usufructuary mortgage is in much less favour than a usufructuary mortgage, the returns do not permit of any definite conclusion.

An examination of the detailed figures supplied by district officers shows that only seven districts in Lower Burma return sales of over 25,000 acres during the year. Pyapôn with 43,220 acres shows the largest transactions, followed by Pegu, Hanthawaddy, Bassein, Myaungmya, Thatôn and Akyab. In four districts in Upper Burma the sales exceeded 5,000 acres; Mandalay returns 7,468 acres as sold, followed by Kyauksè with 6,851, Yamèthin with 5,669, and Shwebo with 5,401. It is interesting to note that these four districts submit forecasts for the rice crop. Non-usufructuary mortgages of over 25,000 acres are reported from eleven Lower Burma districts. Pyapôn again heads the list with 87,629 acres, followed by Tharrawaddy, Pegu, Hanthawaddy, Myaungmya, Ma-ubin, Thatôn, Insein, Bassein, Akyab and Henzada. In Upper Burma, Mandalay is the only district that reports an area of over 2,000 acres mortgaged during the year.

The prices realised in 1915-16 as compared with 1914-15 show an increase, and if the detailed figures for the sixteen main rice-producing districts of Lower Burma are examined, it will be found that the difference in price shows a considerable range; but for the larger number of the districts an increase of Rs. 4 to Rs. 6 per acre would cover most transactions. Insein shows a phenomenal increase of Rs. 28 per acre. The explanation offered by the Deputy Commissioner is probably correct; apparently the price was greatly inflated by sales of gardens and *quasi*-urban land near Rangoon and Insein towns for conversion to residential purposes. Thatôn, Prome, Ma-ubin and Henzada Districts show a decline in the price of land during the year; no satisfactory explanation of this fall is given. Most of the transactions in these sixteen districts represents sales of rice land. The price depends on the amount of produce and the market value of paddy in Rangoon, Bassein, Moulmein and Akyab. The harvest in 1915-16 was rather better than that of 1914-15, and as the price of paddy was on the whole higher during the harvest months of 1915-16, some improvement in sale

prices in the four districts might have been expected. The mortgage value of land in Lower Burma shows more consistency than the price. Fourteen out of the sixteen main rice-producing districts show a decline of from Re. 1 per acre in Akyab District to Rs. 13 per acre in Thatôn; but the majority of these districts would be covered by Rs. 3 to Rs. 8 per acre difference.

The sale price and mortgage value of land in the Prome District is very high considering the fertility of the soil, the cost of transport, and the uncertainty of the rainfall. The pressure of population, land hunger, and attachment to ancestral property in this district tend to enhance land values. In Henzada and Tharrawaddy conditions show a tendency to approach those of Prome.

A marked rise in the mortgage value of land in the Tavoy and Mergui Districts was probably due to the steady increase of population caused by the mines. Local conditions are somewhat peculiar, and no definite conclusion can be drawn.

Prices and mortgage values in Upper Burma show much greater variations than in Lower Burma, owing to the great local differences in fertility and variations in the crops raised; but prices there also show the upward tendency noted in the case of Lower Burma. The area placed under non-usufructuary mortgage during the year is so small,—less than 8,000 acres for the whole of Upper Burma,—and the conditions so various, that mortgage values are practically useless in attempting to form any conclusion.

Statement XII.

18. *Area occupied by agriculturists and tenancies.*—The area occupied by agriculturists was 14,747,699 acres and shows an increase of 111,653 acres on the area so held in the previous year. This increase is somewhat greater than that reported last year, and Lower Burma is responsible for over sixty per cent. of this expansion. The districts showing the largest increases are Pegu, Myaungmya, and Bassein. In each of these districts the increase was over ten thousand acres, Pegu leading with 37,000. Toungoo and Tharrawaddy report large decreases, attributed to the smaller owners being squeezed by the two years of indifferent prices; but this explanation is not very convincing. The surveyor's charge has now been adopted for the province as the unit for classification of resident and non-resident non-agriculturists. Most districts that have adopted this area for the first time report that it has altered their returns considerably. Comparison therefore of the figures of these two classes with those of the previous year would serve no useful purpose: but a comparison is still possible between landlordism and peasant proprietorship. The total area in the hands of people who rent land is 2,525,141 acres, as compared with 2,512,677 acres last year, an increase of 12,464 acres, about one-tenth of the increase reported under agriculturists. Agriculturists occupy 85·38 per cent. of the land to which these statistics relate, and non-agriculturists 14·61 per cent; these figures are practically the same as those returned for 1914-15. This is a provincial view of the situation. When the figures for Lower Burma are analysed, the position alters considerably to the disadvantage of the agriculturist.

In Lower Burma, including Thayetmyo, agriculturists occupy 7,331,080 acres and non-agriculturists 1,973,852. This gives a percentage of 78·8 occupied by agriculturists as against 21·2 by non-agriculturists. An examination of the district detailed figures shows that amongst the principal Lower Burma districts landlordism is most highly developed in Hanthawaddy, followed by Pyapôn, Insein, Ma-ubin, Pegu, Toungoo and Myaungmya. The percentage of land owned by non-agriculturists ranges from 43 per cent. in Hanthawaddy to 21 per cent. in Myaungmya. All these districts are within easy reach of Rangoon. Rangoon is also the export market for the greater part of their produce.

In Upper Burma the area owned by resident non-agriculturists is only 57,393 acres short of the area owned by non-resident non-agriculturists. Landlords hold only about 7 per cent. of the area occupied. The districts showing the largest areas so held are Lower Chindwin, Minbu, Mandalay, Yamèthin and Kyaukse, districts in which rice is largely grown and irrigation practised; in these districts there is a certainty of return which attracts capital. Shwebo has such a large area under *ya** crops, and the canal area has been under cultivation for such a

* *Ya.*—*See* note on page 6.

short period, that the area owned by non-agriculturists in the canal tract is insignificant when compared with the total occupied area. This supports the conclusion that rice land, with crop security, is always an attractive investment, as there is a certainty of return for the capital sunk.

The area let at full rents amounted to 3,153,615 acres, an increase of almost 20,000 acres on the previous year's total. Assuming that all the land occupied by non-agriculturists was let, over half a million acres (628,474) were rented by owners classed as agriculturists.

The year of report shows a considerable enhancement of the rent paid per acre, and the increase for the province is about 64 lakhs. These returns are still below those of 1913-14. The reasons given for the large increase in the year under review, as compared with the previous year, are (1) that the season was favourable in the chief rent-paying areas, and landlords had not to give a rebate as in 1914-15, and (2) that the prices ruling during the harvest seasons were more satisfactory last year than in the previous year. Landlords received the full rents agreed upon, and these were, on a cash basis, more valuable than in 1914-15. Although the tenants paid more produce rent, they were enabled to do so with less inconvenience, as the net produce out of which the rent was paid was greater in 1915-16 than in 1914-15. Prices for paddy were very steady throughout the year, and holders were in a position to realize without any serious loss. There was no speculative rise in paddy during the year as was experienced in 1914-15; but on the whole the landlord and cultivator experienced a reasonably good year in spite of high freights. Only three districts in Upper Burma paid over a lakh of rupees in rent. These were Yamèthin, Mandalay and Minbu. The comparatively large total paid in Yamèthin is due to the irrigated area in the Yamèthin Subdivision and the Lower Burma conditions ruling in the Pyinmana Subdivision. In the remaining Upper Burma districts rents are of minor importance and the figures call for no remarks.

In discussing tenancies the factor of chief importance is the tenant, and not the holding. During the year there was an increase of about two thousand in the number of tenants who had rented their land continuously for five years or more, and of nearly four thousand who had rented their holding continuously for less than that period. Fixity of tenure may possibly result in better methods of agriculture, and improvements to the holdings. From the point of view of the landlord, there was an increase of nearly six thousand holdings that have been let for five years or more continuously, and for a shorter period the decrease is negligible. The Deputy Commissioner of Pegu is of opinion that the enhanced assessment rates in the Nyaunglebin Subdivision have not been followed by enhanced rents; whereas the Deputy Commissioner of Bassein considers that landlords have on the better class land enhanced rents considerably to cover the increase of revenue. In Minbu the landlords in the Man area now realise that rack-renting is impossible, and the large areas formerly left fallow as the parties could not come to terms have recently been let on reasonable and acceptable terms.

19. *Agricultural advances.*—Exclusive of advances to co-operative societies, which have been discussed in the Report on the working of such societies, the advances made during the year amounted to Rs. 12,99,702; there was outstanding at the commencement of the year Rs. 12,47,681, making the total aggregate loaned Rs. 25,47,383; an increase of Rs. 4,91,778 on the figures of the previous year. The amount due for collection during the year, including arrears, was Rs. 15,37,374, and of this amount Rs. 11,52,198 were collected. The sum of Rs. 712 was remitted during the year. The suspensions by competent authority were Rs. 1,51,648, and the amount overdue totalled Rs. 2,62,860. These figures, when compared with those of the previous year, show that on the whole loans were more easily recovered. The suspensions were less, though the amount due was nearly four lakhs greater. There was a slight increase in the sum remitted, and about a lakh of increase in the amount overdue when the accounts were closed. The balance outstanding at the close of the year was Rs. 13,94,473. These results may be considered satisfactory. The agricultural season in Upper Burma was none too favourable, but the cultivators appear to have met their obligations promptly.

Statements XIII, XIII-B and XIII-C.

In the administration of advances, suspensions are on the whole the best index of the prosperity of the class benefited. In the year under review, as noted above, the suspensions were less by over twenty thousand rupees than in the previous year, though the amount to be collected was almost four lakhs more. This does not give the whole improvement of the situation; the year 1915-16 inherited heavy suspensions from 1914-15, and apparently these have been liquidated. In 1914-15 six districts gave returns showing suspensions of over Rs. 10,000; in 1915-16 there were again six districts in which relief of this extent and nature had to be given. An examination of the details in Statement XIII shows that the suspensions were more equally distributed than in the previous year. There will therefore be a better prospect of their prompt recovery. The improvement in suspensions is discounted somewhat by the amounts classed as overdue. The districts in which the amounts overdue exceeded ten thousand rupees were Kyaukpyu (52,110), Tharrawaddy (20,603), Thatôn (20,560), Amherst (10,957), Pakôkku (13,362) and Yamèthin (55,858). Three of these districts appear amongst districts with large suspensions: but from an examination of the district reports, the position is financially much better than these figures appear to indicate, as large amounts have since the end of March been collected in most of these districts. The large amount overdue in some districts was due to the borrowers applying late in the year for suspension; where this was justified it was granted. Cultivators explain their difficulties in meeting the instalments as mainly due to an indifferent season, poor prices, and difficulty in borrowing. The fire in Pakôkku town following a poor season undoubtedly caused financial stringency in that district.

A scrutiny of the figures shows that the extent of advances varies considerably from district to district and is largely controlled by custom. Hanthawaddy takes no ordinary advances; private capital suffices for the agriculturists' needs. Kyaukpyu, Prome, Ma-ubin, Pakôkku, Shwebo, Meiktila and Yamèthin have all taken advances exceeding a lakh, yet of the three Lower Burma districts not one is of primary importance in agriculture. The Upper Burma districts are without crop security, and the cultivarors need help from Government in poor seasons.

The loans in the majority of cases are productively expended in the purchase of plough-cattle and seed. Loans have been misappropriated in a few instances only. In Bassein an absconder caused a loss of Rs. 66. In Bhamo a Kachin who took a loan invested it in opium and was caught and convicted. In the Lower Chindwin a *thugyi** instigated applications for a loan, and divided the proceeds amongst his relatives. In Shwebo a borrower was personated and a loan taken. The culprit was convicted. In Thatôn, a Township Officer was detected intercepting part of the loan on its way to the cultivators; he was dismissed. In the majority of districts loans are readily taken, but the Commissioner of Magwe considers that the system is too rigid. Burman borrowers have a constitutional objection to paying on the date fixed, and as Township Officers are apt at times to consider their own reputation for efficiency rather than the needs of the cultivator, the instalment has sometimes to be raised at an exorbitant rate of interest and the whole value of the loan is lost in the act of repayment.

Statement XIII-A. The advances under the Land Improvement Loans Act during the year were Rs. 5,400; the outstandings were Rs. 37,788; the total sum advanced was Rs. 43,188. Of this sum Rs. 16,564 were due for collection, Rs. 11,104 were collected, Rs. 2,206 suspended by competent authority, and Rs. 2,543 overdue. Very little interest is taken in improvement loans, except in the Meiktila, Yamèthin, Myingyan, Thayetmyo, Prome and Amherst Districts, where bunding and minor irrigation canals are constructed and repaired.

Statement XIV. The total interest collected during the year in the province was Rs. 1,28,341. Out of this sum the interest charges of the Government of India at 3½ per cent. amounted to Rs. 65,234. In addition to this Rs. 712 were remitted; and the net result of profit to the Local Government was Rs. 62,395.

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* *Thugyi.*—Headman, either of a circle (*taik*) in Lower Burma, of a group of villages (*myo*) in Upper Burma, or of a village (*ywa*) in either part of the Province.

CHAPTER VIII.

Revenue Proceedings.

20. *Proceedings against defaulters.*—The amount of revenue for the realization of which application was made was Rs. 14,76,525, still an abnormally high figure, although smaller by Rs. 3,80,732 than that for the previous year. The amount realized was Rs. 12,46,445 or 84·4 per cent., against 79·0 in 1914-15. Warrants of arrest show an increase of 1,942, while the number of persons arrested rose from 2,347 to 2,372 and the number committed to jail from 41 to 102. Although the number of warrants of attachment of property was rather smaller than in 1914-15, the number of sales of property rose from 2,806 to 3,487. Statement VIII.

In Akyab the number of warrants issued was larger than in 1914-15, but in fewer cases was it found necessary to execute them by arrest or by sale of property. In Rangoon town, although the amount of arrears of town land rent in respect of which proceedings were taken was less than half the amount in the previous year, warrants of attachment increased in number by 38 per cent. A large number of warrants of all kinds were required in Hanthawaddy, particularly in the Twante and Kungyangon Townships, where the prevailing conditions increased the habitual tendency to obstruct the work of collecting land revenue. The number of cases in which land was brought to sale in these frequently flooded townships was large. Elsewhere in the Pegu Division fishery revenue and capitation-tax seem to have given the most trouble in collection. Arrears were numerous in Insein and Prome. In Bassein more than half the arrears were in respect of fishery revenue but the coercive processes required for the recovery of land revenue and capitation-tax were also numerous. The number of persons arrested in this district (1,227) was more than half the total number for the Province, and 36 were imprisoned against a provincial total of 102. The Deputy Commissione states that "owing to the direct and indirect results of the war, great difficulty is experienced in collecting the revenues, and notices and warrants had to issue against contumacious defaulters repeatedly." The Commissioner remarks that "it was a bad year for the cultivators generally and there probably was real difficulty in finding the cash." These reasons do not justify action against defaulters, more partilarly in arrests altogether out of proportion to the measures needed in other districts. If the figures in Statement VIII are to be trusted, in a large proportion of cases warrants of arrest were issued before notices were served on the defaulters, a fact on which no comment is made by either the Deputy Commissioner or the Commissioner; and the Financial Commissioner has little doubt that if better judgment had been exercised, arrest could have been avoided in a large proportion of the cases. In Henzada the collection of capitation tax gave much trouble, but out of the 275 persons arrested only 13 went to jail. Attachment of property was resorted to more freely than in 1914-15. In Ma-ubin the bulk of the sum of Rs. 2,84,142 in connection with which process was required was fishery revenue. In Pyapôn land revenue caused most difficulty. Toungoo shows an increased number of processes against property, due to special efforts at prompt recovery from those able but unwilling to pay; but fewer warrants of arrest were issued. The collection of capitation-tax gave trouble in Thatôn, Amherst and Mergui, and arrests were numerous; but commitments to jail were negligible. Warrants of arrest were too readily resorted to in the Palaw Township of Mergui.

The total amount for the recovery of which proceedings were taken in Upper Burma was larger than in 1914-15. Arrests were rather more numerous, but warrants of attachment and sales of property were fewer. The largest amount for recovery was due in the Mandalay District, where the departure of people from their villages during epidemics of plague and cholera made the work of collection specially difficult. There was a reduction in the number of arrests and of warrants of attachment in Shwebo. The collection of fishery revenue again involved a number of proceedings in Sagaing and Katha. In some cases in the former

district it was found that the payment of instalments had been deliberately withheld; and although property was attached none was brought to sale. In spite of the poor agricultural season in Meiktila, the reduced demand of land revenue was finally collected without any serious difficulty. Although warrants of arrest increased from 15 to 41, warrants of attachment numbered only 109 against 206 in the previous year. No special explanation is given of the comparatively large number of persons committed to jail in Pakôkku. The revenue for which they were imprisoned was in each case paid after two or three days.

Statement IX.

21. *Commission paid for the assessment and collection of revenue*—(*i*) *Circle thugyis.**—The adoption of the system of revenue collection by village headmen on the death or retirement of circle *thugyis* was responsible for a reduction of 14 in the number of *thugyis* who drew commission during the year under report. The balance payable as commission after deductions was Rs. 1,27,604, of which all but Rs. 6,373 was disbursed within the year. Of the latter amount Rs. 2,170 were due in the Hanthawaddy District, not to *thugyis* but to the Burma Oil and other companies who collect revenue from their employees, and who do not as a rule apply punctually for the payment of commission. Rs. 1,519 in Kyaukpyu were unpaid to a *thugyi* who was at the close of the year under trial for embezzlement of revenue. Elsewhere the outstandings of commission were small amounts awaiting payment at the convenience of the *thugyis* concerned. The average remuneration was Rs. 1,304, or Rs. 41 less than in the previous year.

(*ii*) *Village headmen.*—There was an increase of 129 in the number of revenue collecting village headmen. In Lower Burma ten districts in which circle *thugyis* died or retired show a total increase of 178 in the number of revenue collecting village headmen. This includes the headmen of 13 new villages in the colony recently established on the disafforested Kadônbaw reserve in the Hanthawaddy District. To set off against this increase, 92 headmanships in which the amount of commission was too small for a separate charge were abolished by amalgamation with other charges. In Upper Burma nine headmanships were added through the splitting up of *myothugyis'*† charges, while Bhamo shows an increase of 33 owing to the establishment of new villages and the inclusion for the first time of the headmen of certain specially administered tracts. On the other hand there was a decrease of 69 through the amalgamation of small charges, towards which Yamèthin contributed 41.

The average commission paid to headmen was Rs. 147, one rupee more than in the previous year. The balance undisbursed at the close of the year was Rs. 10,745, of which Rs. 2,205 were due in Meiktila, where the collection of land revenue was late, Rs. 2,104 in Bassein, Rs. 1,730 in Akyab and Rs. 1,288 in Kyaukpyu. The totals in the three last-mentioned districts were chiefly made up of small amounts due to a number of headmen on late collections of capitation-tax. In Mergui commission amounting to Rs. 503 was withheld from two headmen pending explanation of serious delay in crediting fishery revenue. In other districts the outstanding commission was inconsiderable, and in twelve there was none.

There were seven cases in which headmen were prosecuted for embezzlement of revenue, and six were convicted and imprisoned. One headman absconded to avoid prosecution. Thirteen cases of temporary misappropriation or other less serious irregularity were punished by dismissal or fine. In all cases the revenue missing was made good from the headman's own property or by his sureties.

Statement X.

22. *Areas granted or leased for cultivation.*—The figures under this head show a reduction of 1,813 acres below those of the previous year. Leases for rubber cultivation were issued in Insein, Thatôn, Amherst, Tavoy and Mergui. Particulars of the leases in the Mergui District have not been reported, but in the other districts no large area was leased in any one case. One lease of 230 acres was issued in the Amherst District. In Bhamo approval was given to the issue of a grant for 100 acres towards the end of the year, but the issue of the new

* *Thugyi.*—*See* note on page 18.
† *Myothugyi.*—*See* note on *thugyi* on page 18.

rubber grant rules referred to in paragraph 2 above was awaited before actual issue of the grant.

Grants for ordinary paddy cultivation were issued only in special circumstances rendering the conferment of title desirable; and their number was small, except in Kyaukpyu. Even there the total area was very little more than half that granted in 1914-15. In Sandoway a lease of 197 acres was given for the reclamation of a mangrove swamp. Leases continued to be issued for new occupation in the special lease areas in Hanthawaddy and Insein, but with the recent restriction of these areas the number was comparatively small. In Minbu a number of leases were given of small areas of land irrigated by a new distributary of the Man canal. In Myitkyina an area of 199 acres was leased on special terms for a dairy farm. Areas licensed for cultivation in this district are included in the figures shown in Statement X.

Revenue free grants—(*i*) *Religious purposes.*—The area granted for the erection of religious edifices, such as pagodas, *kyaungs** and shrines, was smaller by 28 acres than in the previous year. The figures under this head usually vary in approximate proportion to the general prosperity of the people. In the Salween District 7·27 acres were granted to the Seventh Day Adventist Mission for a church and dispensary near Kamamaung. There were no other large grants calling for special notice.

(*ii*) *Public purposes.*—The total area granted free of revenue for public purposes was 39 acres, against 66 acres in 1914-15. An area of 1·79 acres was granted at Thazi in the Meiktila District to the American Baptist Mission for a school; and ·22 of an acre was also granted for a school at Nyaunglun in the Yamèthin District. The remainder of the total was made up of areas of a few acres in each case granted for burial grounds, and of smaller areas for the construction of *zayats*,† tanks or wells.

Area granted or leased as thugyisa‡.—Only 384 acres were granted or leased as *thugyisa* against 590 in 1914-15. The allotments were generally small. Statement X-A

23. *Assignments of land revenue.*—The addition to the total value of assignments of land revenue was Rs. 802, which is less by Rs. 177 than that shown in the returns for 1914-15. There were no specially large assignments. The figures correspond generally to the areas shown in Statement X as newly granted *thugyisa* in Upper Burma and as granted free of revenue for religious and public purposes. But from several districts the exemption from revenue of land used for unremunerative public purposes, as distinct from the grant of Government land free of revenue, is reported.

24. *Waste land grants under the old rules.*—In the Akyab District revenue became payable at revised rates during the year under report on nine waste land grants made under the rules of 1839—41, and the total revenue realized in the district from this source rose in consequence from Rs. 82,267 to Rs. 98,651. The revenue on nine other grants was resettled during the year; and on eight more resettlement has fallen due but has for various reasons not yet been completed. Two grants made under the rules of 1865 in Hanthawaddy, eight in Insein, and one in Pegu were resettled and the rent fixed at the maximum rate of Re. 1-8-0 in perpetuity. In the case of two other grants in Pegu the revenue was raised from 8 to 12 annas an acre in accordance with their terms.

25. *Inspections.*—Except in Tharrawaddy, Henzada and Myaungmya, all Deputy Commissioners in Lower Burma did an adequate amount of inspection. In the three districts named a good proportion of the revenue offices were inspected by the Commissioner. Out of a total of 189 revenue offices and record-rooms, 149 were inspected, some of them twice, by Deputy Commissioners, and 66 by Commissioners. Subdivisional Officers inspected 49 township offices out of 98 subordinate to them. No inspection of subordinate offices was done by the Subdivisional Officers in the Ma-ubin or Amherst Districts.

In Upper Burma all Deputy Commissioners gave attention to this branch of their duties except the Deputy Commissioner of Mandalay, who was occupied

* *Kyaung.*—A Buddhist monastery.
† *Zayat.*—Public rest-house.
‡ *Thugyisa.*—Land assigned as an appanage of the office of *thugyi* or headman.

with important administrative work. The total number of inspections was larger than in the previous year. Out of 157 revenue offices and record-rooms 129 were inspected at least once by Deputy Commissioners, and 37 by Commissioners. Subdivisional Officers inspected 44 offices, but little or no inspection work was done by Subdivisional Officers in the Magwe, Kyauksè or Meiktila Districts or in the Mandalay Division.

The township offices at Tantabin (Insein), Myaungmya, Ma-ubin, Pegu, Toungoo, Bilin, Pa-an, Yebyu, Thayetchaung, Bôkpyin, Taze, Paungbyin and Pyawbwè were unfavourably commented on in the course of inspection.

26. *Concluding remarks.*—District reports indicate that there has been a recovery during the year from the disturbance to agricultural credit and prices caused by the outbreak of war, and that from the revenue point of view the tendency has been towards more normal conditions. District revenue administration has been generally satisfactory. Assessments have been carefully made, collections have been prompt, and offices have been maintained in good order. General crop failures disorganised for a time the land assessment work in the Meiktila District, but the Financial Commissioner was satisfied after personal enquiry that the delay in assessment was due to lack of forethought rather than to lack of energy on the part of the officers concerned. In proceedings for the recovery of arrears of revenue, warrants of arrest were issued too freely in certain districts, and more particularly in Bassein. The Deputy Commissioners concerned are requested to draw the attention of their subordinate officers to the warning against the improper issue of such warrants contained in Land Revenue Direction 169. Better work was done during the year in checking capitation-tax and *thathameda* * rolls, but there is room for further improvement in several districts.

The following officers are noted as deserving of special commendation for their revenue work :—

Deputy Commissioners.—Messrs. Hardiman, Lowry, Chapman, Lewisohn, S. A. Smyth, Breithaupt, Fowler, Anderson and Major Bigg-Wither.

Subdivisional Officers.—Maung San Aung, A.T.M., Mr. Pattle, Maung San Pe (1), T.D.M., Maung Myat Tha Gyaw, K.S.M., T.D.M., Maung Ba E, B.A., A.T.M., Maung Po The (1), B.A., Maung Po Hla (5), K.S.M., A.T.M., Maung Po Kyu, K.S.M., A.T.M., Maung Po Saing (1), T.D.M., Maung Po Nu, Maung Po Te (2), K.S.M., A.T.M., Maung Po Sein (2), Maung Po Tun (2), Maung Kyaw Dun, K.S.M., Maung Hla Bu (1), B.A., Messrs. Searle, Harvey, Davis, Sheehy, J. J. Phipps and Marshall, Maung Tin (1), K.S.M., A.T.M., Mr. J. Carey, Maung Thin, K.S.M., A.T.M., Maung Po Than (1), Mr. Barretto, Maung Shwe Po (2), T.D.M., Maung Tin (2), K S.M., A.T.M.

Akunwuns† *and Inkunwuns*‡.—Maung Tha Zan (3), Messrs. Vaillant and Richard, Maung Tha Dun U, Maung Ba Ko, B.A., Maung Ba Tin (3), B.A., Maung Aung Zan, Maung Shwe Zan Aung, B.A., A.T.M., Maung Ba Kin (1), Maung Po Mya (*Inkunwun*), Maung Ba Tok (*Inkunwun*), Maung Gyi (6), Maung Ba Shin (2), Maung Tun Ya, A.T.M., Maung Maung (11), Maung Myat Thin (2), A.T.M., Maung Kyin, Maung Thet Tun, and Maung Ba Lwin.

Township Officers.—Maung Ba Thein (2), Maung Thet Hnan, Maung Maung (8), Maung So Min (2), Maung Aung Gywe, Maung Ba Tin (2), B.A., Maung Po Saw (1), Maung Tin Maung, B.A., Maung Tun Mra U, Maung Po Saing (2), A.T.M., Maung Kyaing, Maung Aung Gyi (2), B.A., Maung Shu Maung, Mr. G. Po Ka, Maung Po Hlaing (2), Maung Tin (3), Maung Po Shein, Maung On Nyun, Maung Maung Gyi (1), Maung Pe (4), Maung Po Tun (1), Maung Ba Gyaw, Maung Po Ke, Maung Maung (12), B. A., Maung San Ya, T.D.M., and Maung Po Chit.

By order,

I. G. LLOYD,

The 3rd November 1916. *Secretary to the Financial Commissioner, Burma.*

* *Thathameda.*—*See* note on page 1.

† *Akunwun.*—An officer of the Provincial or Subordinate Civil Service in charge of a district revenue office under the Deputy Commissioner.

‡ *Inkunwun.*—An officer of the Subordinate Civil Service in charge, under the Deputy Commissioner, of the fishery revenue in a district.

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Division and District.		Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1		2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...	Akyab ...	848,850	891	19,62,331	...	1,254	891	19,60,277	790
	Northern Arakan	11,122	5,113	8,118	7	6	5,106	5,887	2,225
	Kyaukpyu ...	210,547	817	2,95,004	...	3,775	817	2,74,544	16,685
	Sandoway ...	89,904	6	1,44,061	2	259	4	1,43,802	...
PEGU ...	Rangoon Town ...	8,532	...	50,358	...	1,189	...	49,026	143
	Hanthawaddy ...	827,655	27	28,40,169	...	1,01,896	27	27,38,273	...
	Insein ...	554,476	439	17,49,787	...	1,03,463	439	16,46,324	...
	Pegu ...	858,589	11,169	21,33,432	3,157	9,712	8,012	21,16,941	6,779
	Tharrawaddy ...	553,134	1,114	12,53,480	671	5,985	443	12,46,289	1,206
	Prome ...	383,129	15	5,86,098	...	908	15	5,85,078	112
IRRAWADDY	Bassein ..	766,805	12,057	19,89,942	3,310	22,716	8,747	19,67,216	16
	Henzada ...	609,855	774	14,39,617	491	7,337	283	14,31,844	436
	Myaungmya ...	723,688	1,446	22,20,813	31	16,786	1,415	22,03,961	66
	Ma-ubin ...	476,697	...	14,12,585	...	1,23,038	...	12,89,409	138
	Pyapôn ..	678,786	...	20,80,732	...	7,648	...	20,73,084	...
TENASSERIM	Toungoo ...	451,638	8	10,20,156	...	30,074	8	9,90,082	...
	Salween ...	28,744	29	32,355	...	4	29	32,351	...
	Thatôn ...	755,587	692	15,15,844	158	2,989	534	15,12,818	37
	Amherst ...	536,692	...	10,25,684	...	2,981	...	10,22,370	333
	Tavoy ...	146,158	23	3,27,120	23	971	...	3,25,775	374
	Mergui ...	118,070	...	2,83,243	...	14,018	...	2,69,214	11
MAGWE ...	Thayetmyo ...	190,233	18	2,64,249	...	2,156	18	2,61,923	170
	Pakôkku ...	384,463	4,056	5,63,128	...	661	4,056	5,49,984	12,483
	Minbu ...	228,950	429	2,79,604	105	778	324	2,78,826	...
	Magwe ...	391,270	...	4,71,876	...	10	...	4,70,852	1,014
MANDALAY..	Mandalay ...	165,981	8,561	3,65,873	47	3,504	8,514	3,58,480	3,889
	Bhamo ...	25,775	...	58,670	...	17	...	58,653	...
	Myitkyina ...	...	324	63,678	...	161	324	63,505	12
	Katha ...	194,627	...	2,43,256	...	65	...	2,43,191	...
	Ruby Mines ...	10,813	19	30,115	19	322	...	29,793	...
SAGAING ...	Shwebo ...	529,113	605	4,56,563	...	1,018	605	4,55,545	...
	Sagaing ...	362,483	45	3,67,812	...	286	45	3,66,476	1,050
	Lower Chindwin	366,018	...	3,67,736	...	41	...	3,67,695	...
	Upper Chindwin	31,702	...	1,67,216	...	202	...	1,66,875	139
MEIKTILA ...	Kyauksè ...	185,302	166	1,53,288	5	4,026	161	1,49,127	135
	Meiktila ...	274,439	...	2,05,811	...	916	...	2,04,895	...
	Yamèthin ...	321,999	...	5,66,506	...	29,078	...	5,37,428	...
	Myingyan ...	550,349	...	4,24,138	...	13	...	4,24,125	...
Total ...	1915-16 ...	...	*48,843	2,94,20,438	8,026	5,00,263	40,817	2,88,71,932	48,243
	1914-15 ...	...	15,335	2,91,40,574	4,008	7,84,974	11,327	2,83,06,757*	48,843*

* Revised figures.

STATEMENT III-A.—*Capitation-tax.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1916 (Paragraph 8 of Report, pages 5—6).

Division and District.	Number of persons assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	159,672	...	5,93,565	...	4,628	...	5,88,937	...
Northern Arakan	4,961	135	4,961	...	21	135	4,869	71
Kyaukpyu ...	44,675	103	1,65,277	...	3,356	103	1,61,590	331
Sandoway ...	23,385	...	85,457	...	1,009	...	84,448	...
PEGU ... Hanthawaddy ...	88,940	...	3,46,735	...	8,039	...	3,38,696	...
Insein ...	59,566	...	2,51,412	...	6,968	...	2,44,444	...
Pegu ...	95,297	...	3,95,062	...	6,467	...	3,88,595	...
Tharrawaddy ...	86,074	...	3,89,794	...	13,480	...	3,76,295	19
Prome ...	74,728		3,10,210	...	5,799		3,04,411	...
IRRAWADDY Bassein ...	87,753	445	3,93,560	180	21,017	265	3,72,543	...
Henzada ...	111,988	...	5,00,221	...	19,317	...	4,80,904	...
Myaungmya ...	77,081	...	3,34,230	...	13,273	...	3,20,957	...
Ma-ubin ...	64,647	...	2,77,320	...	17,541	...	2,59,779	...
Pyapôn ...	64,509	...	2,67,093	...	9,270	...	2,57,823	...
TENASSERIM Toungoo ...	76,417		3,14,815	...	7,004	...	3,07,766	45
Salween ...	10,339	...	20,422	...	89	...	20,333	...
Thatôn ...	96,321	10	3,95,410	5	5,985	5	3,89,316	109
Amherst ...	71,184	...	2,96,628	...	4,388	...	2,92,240	...
Tavoy ...	31,372	...	1,27,856	...	1,432	...	1,26,424	...
Mergui ...	26,904	...	96,214	...	3,841	...	92,373	...
MAGWE ... Thayetmyo ...	53,520	...	2,32,776	...	3,573	...	2,29,203	...
Railway Company's employés ...	...	235	20,990	...	...	235	20,990	...
Irrawaddy Flotilla Company's employés.	...	...	5,370	...	...	...	5,370	...
Total ... 1915-16 ...	1,409,333	928	58,25,378	185	1,56,497	743	56,68,306	575
1914-15 ...	1,393,251*	400*	57,81,424*	...	1,54,647	400	56,25,849	928*

* Revised figures.

STATEMENT III-B.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1916* (Paragraph 10 of Report, pages 6—7).

Division and District.	Number of households assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Magwe ... Pakôkku ...	93,425	397	4,62,275	123	4,359	274	4,54,659	3,257
Minbu ...	58,567	...	2,49,122	...	1,932	...	2,47,190	...
Magwe ...	78,468	...	2,95,821	...	2,476	...	2,93,049	296
Mandalay ... Mandalay ...	43,870	480	2,75,917	224	5,449	256	2,70,176	292
Bhamo ...	12,569	...	95,161	...	2,305	...	92,856	...
			17,859*		1,000*		16,859*	...
Myitkyina ...	18,963	101	62,859	...	1,175	101	61,684	...
			23,040*		...		23,040*	...
Katha ...	44,605	...	2,39,427	...	1,501	...	2,37,926	...
			3,295*		...		3,295*	...
Ruby Mines ...	9,376	...	70,141	...	733	...	69,408	...
			20,000*		10,000*	...	10,000*	...
Sagaing ... Shwebo ...	86,341	...	3,28,748	...	5,439	...	3,23,309	...
Sagaing ...	66,150	...	3,16,132	...	4,660	...	3,11,472	...
Lower Chindwin ...	71,695	...	2,69,407	...	3,149	...	2,66,258	...
Upper Chindwin ...	33,395	37	2,87,069	9	4,938	28	2,82,131	...
			500*				500*	...
Meiktila ... Kyauksè ...	34,968	4	1,50,967	...	1,572	4	1,49,379	16
Meiktila ...	57,907	...	2,42,391	...	9,992	...	2,32,399	...
Yamèthin ...	68,904	...	2,74,812	...	6,219	...	2,68,593	...
Myingyan ...	96,327	31	3,02,914	...	4,053	31	2,98,860	1
Railway Company's employés ...	...	935	29,532	...	...	935	29,532	...
Irrawaddy Flotilla Company's employés.	...	...	5,370	...	...	...	5,370	...
Total ... 1915-16 ...	875,535	1,985	40,22,759	356	70,952	1,629	39,47,945	3,862
1914-15 ...	862,951	2,944	39,81,147	943	56,874	2,001	39,22,288	1,985

* Tribute.

STATEMENT IV-A.—*Capitation-tax.—Classification of Exemptees for the year ended the 30th June 1916* (Paragraph 9 of Report, page 6).

Division and District.	Government servants and pensioners.	Priests and schoolmasters.	Village headmen.	Poverty and old age.	Immigrants.	Persons assessed to income-tax.	Others.	Total.
1	2	3	4	5	6	7	8	9
Arakan ... Akyab ...	734	1,179	1,093	10,796	...	310	...	14,112
Northern Arakan	254	6	39	100	...	14	11	424
Kyaukpyu ...	416	414	471	5,633	...	132	3	7,069
Sandoway ...	553	276	221	2,661	...	171	2	3,884
Pegu ... Hanthawaddy ...	877	1,229	517	7,751	...	400	74	10,848
Insein ...	717	774	403	5,307	...	195	6	7,402
Pegu ...	1,117	1,285	430	5,604	...	681	94	9,211
Tharrawaddy ...	1,225	897	662	10,014	...	356	61	13,215
Prome ...	711	732	602	9,069	2	272	15	11,403
Irrawaddy Bassein ...	500	853	696	7,985	...	347	206	10,587
Henzada ...	705	1,639	660	12,282	...	480	168	15,934
Myaungmya ...	434	719	648	6,366	...	749	4	8,920
Ma-ubin ...	485	1,100	367	7,175	...	752	74	9,953
Pyapôn ...	396	775	416	4,401	...	733	485	7,206
Tenasserim Toungoo ...	392	842	652	6,915	...	321	...	9,122
Salween ...	270	51	96	86	...	33	1	537
Thatôn ...	899	1,317	428	9,823	...	406	297	13,170
Amherst ...	646	1,413	374	7,893	26	272	4	10,628
Tavoy ...	573	716	224	4,493	1	198	4	6,209
Mergui ...	460	387	175	2,873	...	135	11	4,041
Magwe ... Thayetmyo ...	420	609	701	6,524	...	94	9	8,357
Total ... 1915-16 ...	12,784	17,213	9,875	133,751	29	7,051	1,529	182,232
1914-15 ...	12,452	16,926	9,814	129,065	4	7,351	1,514	177,126

STATEMENT IV-B.—*Thathameda.—Classification of Exemptees for the year ended the 30th June 1916 (Upper Burma only)* (Paragraph 11 of Report, page 7).

Division and District.	Government servants and pensioners.	Priests and school-masters.	Village headmen and *ywa-sayes.*	Poverty.	Immi-grants.	Newly married couples.	*Ywa-gaungs.*	Others.	Total.
1	2	3	4	5	6	7	8	9	10
MAGWE ... Pakôkku ...	1,055	1,890	1,691	4,701	1	1,689	536	255	11,818
Minbu ...	999	1,121	822	2,825	17	1,043	516	175	7,518
Magwe ...	690	1,101	1,007	2,589	...	908	465	244	7,004
MANDALAY ... Mándalay ...	1,139	1,247	792	2,635	1	767	435	101	7,117
Bhamo ...	360	218	308	767	399	160	78	28	2,318
Myitkyina ...	461	129	244	208	143	151	45	24	1,405
Katha ...	1,021	845	1,022	994	15	708	366	88	5,059
Ruby Mines ..	405	261	259	354	...	88	46	222	1,635
SAGAING ... Shwebo ...	1,177	1,880	1,328	3,321	...	1,704	657	335	10,402
Sagaing ...	701	1,680	764	3,153	6	1,030	371	962	8,667
Lower Chindwin	733	1,627	932	4,321	...	880	463	237	9,193
Upper Chindwin	963	735	792	1,261	62	360	267	41	4,481
MEIKTILA .. Kyauksè ...	814	841	644	2,165	...	521	285	114	5,384
Meiktila ...	1,001	1,481	939	2,502	...	864	554	a 632	7,973
Yamèthin ...	837	1,090	1,111	3,187	1	1,297	698	276	8,497
Myingyan ...	815	1,872	1,527	5,290	223	1,492	546	335	12,100
Total ... 1915-16 ...	13,171	18,018	14,182	40,273	868	13,662	6,328	4,069	110,571
1914-15 ..	12,759	17,554	14,283	39,293	665	13,145	6,157	4,030	107,886

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1916 (Lower Burma only)* (Paragraph 12 of Report, page 8).

Division and District.	Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	1,130	1	8,940	...	134	1	8,806	...
Kyaukpyu ...	295	...	2,320	...	36	...	2,258	26
PEGU ... Prome ...	1,708	...	19,425	...	1,117	...	18,308	...
IRRAWADDY Bassein ...	700	...	20,221	...	590	...	19,631	...
Henzada ...	2,760	...	23,877	...	1,132	...	22,745	...
TENASSERIM .. Toungoo ...	420	...	13,495	...	1,257	...	12,238	...
MAGWE ...Thayetmyo ...	262	...	9,100	...	145	...	8,955	...
Total ... 1915-16 ..	7,275	1	97,378	...	4,411	1	92,941	26
1914-15 ...	7,136	38	91,548	19	2,533	19	89,014	1

STATEMENT VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1916 (Paragraph 13 of Report, pages 8—9).

Division and District.	Demand.			Remissions.		Collections.		Outstandings.
	Arrears.	From net licenses.	From leased fisheries.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab	...	21,558	1,252	...	...	...	22,819	...
Northern Arakan	...	...	...	...	...	...	...	...
Kyaukpyu	...	14,038	...	...	...	...	14,038	...
Sandoway	...	7,313	648	...	...	...	7,961	...
PEGU ... Rangoon Town	...	8,217	...	...	...	...	8,217	...
Hanthawaddy	...	19,377	47,687	...	605	...	66,459	...
Insein	343	6,507	1,32,884	343	181	...	1,39,192	16
Pegu	971	6,981	2,28,683	115	3,820	856	2,31,844	...
Tharrawaddy	600	5,349	1,69,004	252	369	348	1,73,984	...
Prome	...	4,294	42,149	...	259	...	46,184	...
IRRAWADDY Bassein	16,366	7,544	1,89,456	12,716	6,660	3,650	1,90,340	...
Henzada	1,113	8,315	2,03,855	1,113	392	...	2,11,778	...
Myaungmya	2,243	10,678	1,53,418	771	387	1,472	1,63,709	...
Ma-ubin	43,084	7,787	6,89,369	5,526	11,225	37,058	6,83,700	2,731
Pyapôn	...	13,437	1,54,788	...	192	...	1,67,977	56
TENASSERIM Toungoo	...	3,631	97,808	...	175	...	1,01,264	...
Salween	...	127	30	...	...	...	157	...
Thatôn	371	18,505	48,622	371	64	...	67,013	50
Amherst	...	16,047	2,278	...	...	...	18,325	...
Tavoy	...	20,116	6,925	...	...	...	27,041	...
Mergui	343	55,926	16,220	...	...	343	72,146	...
MAGWE ... Thayetmyo	...	4,841	2,909	...	...	...	7,750	...
Pakôkku	...	3,883	21,730	...	...	...	25,613	...
Minbu	236	5,597	27,796	154	...	82	32,050	1,343
Magwe	...	2,124	3,710	...	...	...	5,834	...
MANDALAY ... Mandalay	13,089	388	1,72,611	6,585	2,573	†8,547	1,67,658	3,768
Bhamo	...	371	42,168	...	1,032	...	41,507	...
Myitkyina	...	1,168	22,605	...	...	...	22,983	790
Katha	...	363	1,04,982	...	211	...	1,05,134	...
Ruby Mines	...	62	4,611	...	...	...	4,673	...
SAGAING ... Shwebo	...	1,188	17,584	...	650	...	17,792	330
Sagaing	...	2,098	90,385	...	2,500	...	88,643	1,340
Lower Chindwin	...	2,161	12,295	...	...	...	14,456	...
Upper Chindwin	...	4,022	12,539	...	...	...	16,561	...
MEIKTILA ... Kyauksè	...	158	1,380	...	...	...	1,538	...
Meiktila	...	...	...	...	...	...	...	...
Yamèthin	...	1,733	8,991	...	...	...	10,724	...
Myingyan	...	4,508	13,025	...	...	...	17,533	...
Total ... 1915-16	78,759	2,90,412	27,44,395	27,946	31,295	52,356	29,94,588	10,424
1914-15	7,056	3,09,660	32,79,046	2,359	19,128	4,532	34,90,984	78,759

† Includes Rs. 3,043 fines for late payment of instalments.

STATEMENT VII.—*Miscellaneous Land Revenue.—Collections for the year ended the 30th June* 1916
(Paragraph 14 of Report, pages 9—11).

Division and District.		Rents of Town Lands not credited to Local Funds.	Fees, rents, and royalties on		Receipts under the Village Act.	Survey fees for *pottas*.	Other miscellaneous Land Revenue.	Total.
			"Other minerals."	Petroleum, rubies, jade and amber.				
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...	Akyab ...	1,788	398	1,941	10,860	24	4,095	19,106
	Northern Arakan ...	...	...	..	...	...	...	...
	Kyaukpyu ...	72	1,218	922	848	332	577	3,969
	Sandoway ...	146	54	80	757	66	303	1,406
PEGU ...	Rangoon Town ...	...	720	...	...	230	1,120	2,070
	Hanthawaddy ...	32,620	890	...	5,267	...	2,481	41,258
	Insein ...	18,898	1,770	...	6,624	...	2,697	29,989
	Pegu ...	38,268	590	...	7,934	20	1,752	48,564
	Tharrawaddy ...	1,546	1,060	...	14,632	...	327	17,565
	Prome ...	3,132	1,261	210	22,279	...	258	27,140
IRRAWADDY ...	Bassein ...	7,719	1,400	...	4,691	38	2,267	16,115
	Henzada ...	11,336	1,571		9,308	...	828	23,043
	Myaungmya ...	16,862	1,000	...	5,386	29	2,243	25,520
	Ma-ubin ...	9,712	710	...	5,218	...	1,820	17,460
	Pyapôn ...	14,148	...	63	7,196	90	2,357	23,854
TENASSERIM ...	Toungoo ...	15,206	241	...	4,630	115	1,490	21,682
	Salween ...	...	1,210	...	435	...	...	1,645
	Thatôn ...	4,089	13,292	...	5,400	3,426	1,114	27,321
	Amherst ...	350	2,900	...	3,906	322	453	7,931
	Tavoy ...	817	1,59,836	...	1,027	129	811	1,62,620
	Mergui ...	1,601	32,446	...	841	5,470	266	40,624
MAGWE ...	Thayetmyo ...	1,396	1,512	3,828	3,331	4	12	10,083
	Pakôkku ...	1,670	1,365	59,525	5,115	...	310	67,985
	Minbu ...	2,915	2,355	24,256	7,703	...	805	38,034
	Magwe ...	8,882	370	25,60,664	7,506	...	479	25,77,901
MANDALAY ...	Mandalay ...	24,386	1,951	...	3,200	32	8,232	37,801
	Bhamo ...	4,518	30	...	619	150	26	5,343
	Myitkyina ...	3,232	1,781	48,200	1,798	...	24	55,035
	Katha ...	6,880	3,084	400	3,629	...	150	14,143
	Ruby Mines ...	2,465	150	80,680	519	...	62	83,876
SAGAING ...	Shwebo ...	4,279	562	1,760	13,510	..	525	20,636
	Sagaing ...	1,116	1,483	...	5,429	...	378	8,406
	Lower Chindwin ...	2,756	1,535	...	3,045	...	361	7,697
	Upper Chindwin ...	1,945	207	800	1,890	12	40	4,894
MEIKTILA ...	Kyauksè ...	5,150	3,023	...	5,817	...	9	13,999
	Meiktila ...	5,176	266	...	8,802	...	282	14,526
	Yamèthin ...	5,321	642	...	13,673	135	821	20,592
	Myingyan ...	2,956	260	11,07,375	6,682	...	160	11,17,433
Total ...	1915-16 ...	2,63,353	2,43,143	38,90,704	2,09,507	10,624	39,935	46,57,266
	1914-15 ...	2,32,451	1,43,509	30,17,727	2,15,703	5,310	43,997	36,58,697

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ended the 30th June 1916*
(Paragraph 20 of Report, pages 19—20).

Division and District.	Number of								Amount of Arrears.	
	Notices.	Warrants of arrest.	Warrants of attachment of property.		Persons.		Sale of property.		For realization of which application was made.	Realized.
			Moveable.	Immoveable.	Arrested.	Committed to Jail.	Moveable.	Immoveable.		
1	2	3	4	5	6	7	8	9	10	11
									Rs.	Rs.
ARAKAN ... Akyab ...	1,768	810	177	687	28	...	3	108	29,687	25,117
ARAKAN ... Northern Arakan	31	...	...	...	...	...	...	...	41	26
ARAKAN ... Kyaukpyu	291	599	91	222	1	...	...	7	14,034	7,825
ARAKAN ... Sandoway	179	55	7	9	22	...	...	10	1,220	889
PEGU ... Rangoon Town	7,259	81	19	2,204	1	1	...	87	92,656	88,716
PEGU ... Hanthawaddy	2,778	941	188	1,128	4	6	2	319	61,190	46,305
PEGU ... Insein ...	1,776	340	178	882	62	...	2	71	89,585	78,782
PEGU ... Pegu ...	1,654	558	300	267	1	...	36	37	85,481	78,990
PEGU ... Tharrawaddy	2,645	272	403	681	6	...	25	232	36,252	29,887
PEGU ... Prome ...	996	234	76	334	55	18	12	84	17,335	13,069
IRRAWADDY ... Bassein ...	2,146	3,546	995	1,382	1,227	36	180	528	1,50,162	1,26,615
IRRAWADDY ... Henzada	5,411	967	984	1,327	275	13	315	370	85,023	59,760
IRRAWADDY ... Myaungmya	1,972	413	294	720	4	...	3	27	31,845	20,869
IRRAWADDY ... Ma-ubin	2,740	233	728	1,802	1	1	67	119	2,84,142	2,60,294
IRRAWADDY ... Pyapôn ...	1,644	193	248	675	58	...	5	45	1,24,737	1,08,767
TENASSERIM ... Toungoo	3,300	64	259	1,242	3	1	12	329	72,392	59,528
TENASSERIM ... Salween	22	1	...	15	...	...	...	...	214	214
TENASSERIM ... Thatôn ...	1,563	548	14	460	86	2	1	99	16,046	10,740
TENASSERIM ... Amherst	1,420	260	57	614	100	...	1	125	15,585	13,859
TENASSERIM ... Tavoy ...	360	4	...	138	3	...	...	60	2,863	2,150
TENASSERIM ... Mergui ...	413	401	6	262	234	...	22	33	12,370	9,706
MAGWE ... Thayetmyo	778	15	19	58	3	...	2	44	4,761	3,087
MAGWE ... Pakôkku	606	87	90	3	50	20	...	...	6,549	6,042
MAGWE ... Minbu ...	808	4	24	15	1	...	1	1	17,153	14,627
MAGWE ... Magwe ...	572	20	6	60	6	...	...	1	7,891	6,202
MANDALAY ... Mandalay	2,156	70	235	66	70	...	16	11	80,246	59,453
MANDALAY ... Bhamo ...	141	8	29	5	8	1	6	2	6,826	6,128
MANDALAY ... Myitkyina	59	...	7	...	...	...	3	...	5,156	4,332
MANDALAY ... Katha ...	153	3	73	1	...	...	13	...	17,278	16,609
MANDALAY ... Ruby Mines	204	3	28	1	2	...	4	1	10,590	10,318
SAGAING ... Shwebo ...	668	48	34	8	30	3	1	...	17,484	15,272
SAGAING ... Sagaing	590	19	20	31	...	...	...	...	41,691	37,730
SAGAING ... Lower Chindwin	359	2	12	1	...	...	...	...	4,641	2,227
SAGAING ... Upper Chindwin	127	4	9	...	...	...	...	...	2,862	1,819
MEIKTILA ... Kyauksè	579	14	27	9	1	...	1	...	6,456	5,910
MEIKTILA ... Meiktila	899	41	109	...	27	...	2	...	9,267	5,041
MEIKTILA ... Yamèthin	847	24	77	...	3	...	2	...	11,698	7,175
MEIKTILA ... Myingyan	856	9	5	6	...	...	...	...	3,116	2,365
Total ... 1915-16	50,772	10,891	5,828	15,315	2,372	102	737	2,750	14,76,525	12,46,445
Total ... 1914-15	51,758	8,949	5,363	16,500	2,347	41	462	2,344	18,57,257	14,67,376

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June 1916* (Paragraph 21 of Report, page 20).

PART I.—*Thugyis' Commission* (Lower Burma only).

Division and District.		Number of *thugyis*.	Commission due on account of the year's collections.	Deduction made from *thugyis'* commission.	Balance payable.	Amount actually disbursed within the year.	Average amount paid to each *thugyi*.
1		2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN	Akyab ...	2	4,848	940	3,908	3,814	1,907
	Kyaukpyu ...	11	8,358	1,773	6,585	5,066	660
	Sandoway ...	1	888	156	732	725	723
PEGU	Rangoon Town ...	6	3,260	...	3,260	3,175	529
	Hanthawaddy ...	5	22,311	4,827	17,484	15,314	3,163
	Insein	4	11,826	3,055	8,771	8,771	2,193
	Pegu ...	1	9,173	1,632	7,541	7,345	7,345
	Tharrawaddy ...	4	12,618	2,547	10,071	9,825	1,456
	Prome ...	6	6,528	1,714	4,814	4,766	794
IRRAWADDY	Bassein	7	12,241	2,306	9,935	9,578	2,368
	Henzada ...	8	19,284	5,758	13,526	13,526	1,691
	Myaungmya ...	2	11,271	1,845	9,426	8,146	4,073
	Ma-ubin ...	2	4,615	936	3,679	3,600	1,800
	Pyapôn ...	2	5,555	1,847	3,708	3,621	1,810
TENASSERIM	Toungoo ...	1	2,816	928	1,888	1,839	1,839
	Salween ...	6	4,352	25	4,327	4,327	721
	Thatôn	1	3,337	960	2,377	2,315	2,315
	Amherst ...	10	10,251	1,307	8,944	8,850	885
	Tavoy	4	2,012	130	1,882	1,882	470
	Mergui	...	...	...	...	...	...
MAGWE	Thayetmyo ...	10	5,247	501	4,746	4,746	474
Total	1915-16 ...	93	1,60,791	33,187	1,27,604	1,21,232	1,304
	1914-15 ...	107	1,95,822	46,004	1,49,818	1,43,963	1,345

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1916 (Paragraph 21 of Report, page 20).

PART II.—*Village Headmen's Commission.*

Division and District.	Number of revenue collecting village headmen.	Commission due on account of the year's collections.	Amount actually disbursed within the year.	Average amount paid to each headman.
1	2	3	4	5
		Rs.	Rs.	Rs.
ARAKAN ... Akyab	946	1,42,740	1,41,010	149
Northern Arakan ...	18	1,306	777	43
Kyaukpyu ...	335	27,910	26,622	80
Sandoway ...	208	17,823	17,746	85
PEGU ... Hanthawaddy ...	458	1,06,800	1,06,468	232
Insein	368	77,751	77,751	211
Pegu	396	94,255	94,023	237
Tharrawaddy ...	559	71,881	71,881	128
Prome	566	40,330	40,310	71
IRRAWADDY ... Bassein	672	83,020	80,916	120
Henzada	574	77,948	77,528	135
Myaungmya ...	594	1,10,424	1,10,424	185
Ma-ubin	350	55,712	55,620	159
Pyapôn	389	81,596	81,593	209
TENASSERIM ... Toungoo	625	76,169	76,080	123
Salween	1	146	146	146
Thatôn	419	95,063	94,681	226
Amherst	285	57,448	57,430	201
Tavoy	175	26,675	26,673	152
Mergui	171	28,163	27,660	162
MAGWE ... Thayetmyo ...	593	45,683	45,683	77
Pakôkku	850	97,011	96,158	113
Minbu	374	71,124	71,076	190
Magwe	488	50,655	50,611	103
MANDALAY ... Mandalay	390	70,639	70,474	180
Bhamo	254	17,074	17,074	67
Myitkyina ...	170	13,624	13,224	78
Katha	490	45,124	45,124	92
Ruby Mines ...	153	9,735	9,553	62
SAGAING ... Shwebo	660	1,39,719	1,39,719	211
Sagaing	306	65,377	65,292	213
Lower Chindwin ...	376	61,677	61,605	164
Upper Chindwin ...	381	46,529	46,529	122
MEIKTILA ... Kyauksè	323	66,338	67,544	209
Meiktila	419	52,808	50,603	121
Yamèthin	549	84,697	84,621	154
Myingyan	578	66,021	66,021	114
Total ... 1915-16 ...	15,463	22,76,995	22,66,250	147
1914-15	15,334	22,52,001	22,35,054	146

STATEMENT X.—*Area granted or leased during the year ended the 30th June* 1916.
(Paragraph 22 of Report, pages 20 and 21).

Division and District.		Area granted or leased for cultivation.	Area granted free of revenue for religious edifices.	Area granted revenue free for public purposes.	Area granted or leased as *thugyisa*.
1		2	3	4	5
		Acres.	Acres.	Acres.	Acres
ARAKAN ...	Akyab	9·940	1·0800	·180	...
	Northern Arakan	...	...	...	...
	Kyaukpyu ...	1,092·900	3·2200	·020	...
	Sandoway ...	384·000	·8500	...	...
PEGU ...	Rangoon Town ...	33·488	·2560	...	...
	Hanthawaddy ...	158·823	8·7200	·560	8·78
	Insein	710·620	·2900	2·150	...
	Pegu	133·600	1·7929	...	...
	Tharrawaddy ...	...	2·3700	...	4·60
	Prome	...	9·8300	...	...
IRRAWADDY ...	Bassein ..	...	1·0900	2·060	...
	Henzada ...	...	3·6350	...	32·66
	Myaungmya ...	33·050	2·1420	2·420	17·22
	Ma-ubin ...	...	·7100	...	37·31
	Pyapôn ...	...	4·4200	...	20·46
TENASSERIM ...	Toungoo ..	...	1·4700	1·650	22·00
	Salween ...	25·680	7·2700	...	...
	Thatôn ...	737·810	23·6480	3·120	50·47
	Amherst ...	326·050	24·0300	...	44·28
	Tavoy ...	233·230	...	2·129	...
	Mergui ...	11·96·000	1·9500	...	...
MAGWE ...	Thayetmyo ...	...	·7500	·090	...
	Pakôkku ...	24·790	15·5000	·200	17·80
	Minbu ...	285·500	15·7460	5·360	...
	Magwe ...	...	16·1200	·200	...
MANDALAY ...	Mandalay	10·380	4·3849	·060	...
	Bhamo ...	10·000	...	...	6·15
	Myitkyina ...	407·910	...	...	59·40
	Katha ...	...	3·2500	6·190	8·60
	Ruby Mines ...	...	·0690	...	11·70
SAGAING ...	Shwebo ...	...	3·4680	1·500	...
	Sagaing ...	...	...	...	33·32
	Lower Chindwin	...	4·0410	·694	...
	Upper Chindwin	15·920	·0600	...	9·56
MEIKTILA ...	Kyauksè ...	...	6·3800	...	...
	Meiktila ...	...	2·6990	5·690	...
	Yamèthin ...	...	7·7400	5·270	...
	Myingyan ...	...	...	...	...
Total ...	1915-16 ...	5,829·691	178·9818	39·543	384·31
	1914-15 ...	7,642·345	206·9469	66·494	590·17

STATEMENT X-A.—*Total value of assignments of Land Revenue during the year ended the 30th June* 1916 (Paragraph 23 of Report, page 21).

Division and District.	Total value of assignments of land revenue at the beginning of the year.	Total value of assignments of land revenue added during the year.	Total value of assignments of land revenue subtracted during the year.	Total value of assignments of land revenue at the end of the year.
1	2	3	4	5
A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
MAGWE ... Pakôkku ...	5,859 1 1	4 7 0	...	5,863 8 1
Minbu ...	182 2 7	...	...	182 2 7
Magwe ...	50 0 0	...	...	50 0 0
MANDALAY ... Mandalay ...	324 13 0	...	...	324 13 0
Bhamo ...	3,325 9 11	9 3 7	...	3,334 13 6
Myitkyina ...	1,205 8 9	89 2 4	...	1,294 11 1
Katha ...	2,681 10 7	22 15 0	...	2,704 9 7
Ruby Mines ...	1,334 2 3	22 10 0	...	1,356 12 3
SAGAING ... Shwebo ...	331 12 7	...	...	331 12 7
Sagaing ...	404 9 2	30 15 0	...	435 8 2
Upper Chindwin ...	2,150 5 4	7 0 0	...	2,157 5 4
MEIKTILA ... Kyauksè ...	158 15 0	...	...	158 15 0
Meiktila ...	326 14 3	...	...	326 14 3
Yamèthin ...	818 15 6	...	...	818 15 6
Myingyan ...	3,666 1 6	...	...	3,666 1 6
Total, A ...	22,820 9 6	186 4 11	...	23,006 14 5
B.—FOR OTHER PURPOSES.				
ARAKAN ... Akyab ...	443 4 7	3 11 5	...	447 0 0
Kyaukpyu ...	102 4 1	10 2 1	...	112 6 2
Sandoway ...	57 0 8	1 0 0	...	58 0 8
PEGU ... Rangoon Town ...	3,604 14 2	...	...	3,604 14 2
Hanthawaddy ...	241 11 0	25 1 0	...	266 12 0
Insein ...	499 2 2	11 14 2	...	511 0 4
Pegu ...	1,400 7 9	4 4 7	...	1,404 12 4
Tharrawaddy ...	1,421 7 2	17 2 6	...	1,438 9 8
Prome ...	385 6 11	23 11 0	...	409 1 11
IRRAWADDY ... Bassein ...	251 9 2	11 4 4	...	262 13 6
Henzada ...	760 4 9	6 12 7	...	767 1 4
Myaungmya ...	454 14 7	56 11 9	1 10 6	509 15 10
Ma-ubin ...	563 6 9	1 0 0	...	564 6 9
Pyapôn ...	256 4 6	71 3 1	...	327 7 7
TENASSERIM ... Toungoo ...	677 10 3	8 11 0	...	686 5 3
Salween ...	12 5 8	56 0 0	...	68 5 8
Thatôn ...	491 4 5	59 11 0	...	550 15 5
Amherst ...	2,154 2 2	41 0 7	...	2,195 2 9
Tavoy ...	68 11 4	10 10 4	...	79 5 8
Mergui ...	187 7 2	5 13 7	...	193 4 9
MAGWE ... Thayetmyo ...	174 11 2	0 14 4	...	175 9 6
Pakôkku ...	1,502 1 11	15 4 10	...	1,517 6 9
Minbu ...	3,572 1 10	20 8 3	...	3,592 10 1
Magwe ...	135 10 0	23 1 0	...	158 11 0
MANDALAY ... Mandalay ...	771 6 1	24 9 0	...	795 15 1
Bhamo ...	130 0 10	...	...	130 0 10
Myitkyina ...	752 0 6	...	...	752 0 6
Katha ...	274 3 5	10 8 0	...	284 11 5
Ruby Mines ...	93 2 9	0 6 9	...	93 9 6
SAGAING ... Shwebo ...	808 0 3	7 2 1	...	815 2 4
Sagaing ...	1,736 13 6	...	...	1,736 13 6
Lower Chindwin ...	30 15 2	3 8 0	...	34 7 2
Upper Chindwin ...	483 4 6	2 0 0	...	485 4 6
MEIKTILA ... Kyauksè ...	729 7 1	28 12 10	...	758 3 11
Meiktila ...	213 15 0	32 2 7	...	246 1 7
Yamèthin ...	555 7 3	21 9 7	...	577 0 10
Myingyan ...	8,030 3 7	...	...	8,030 3 7
Total, B ...	34,027 4 1	616 4 3	1 10 6	34,641 13 10
Total ... 1915-16 ...	56,847 13 7	802 9 2	1 10 6	57,648 12 3
1914-15 ...	55,871 10 4	979 1 3	2 14 0	56,847 13 7

STATEMENT XI.—*Sales, Mortgages, and Redemptions of Land during the year ended the 30th June 1915*
(Paragraph 17 of Report, pages 14—16).

District.	Sales.		Mortgages				Redemptions.
			During the year of report.		At the end of the year.		
	Area.	Amount of purchase-money or value of consideration.	Area.	Amount for which mortgaged.	Total area under mortgage.	Amount for which mortgaged.	Area redeemed during the year.
1	2	3	4	5	6	7	8
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.
Akyab	26,233	14,84,094	37,296	11,61,075	88,534	27,60,553	3,971
Kyaukpyu	2,545	76,090	1,485	17,962	10,638	1,89,463	2,387
Sandoway	1,133	77,003	386	15,709	2,205	67,411	261
Insein	24,263	22,17,665	41,638	18,11,565	135,921	59,86,070	11,519
Hanthawaddy ...	37,229	30,21,203	61,687	31,96,929	213,642	1,09,11,742	30,112
Tharrawaddy	22,736	18,92,727	73,712	33,01,341	147,753	67,61,730	12,211
Pegu	39,809	21,41,791	65,196	26,55,136	182,455	64,47,593	27,139
Prome	9,508	9,01,011	24,280	15,90,355	68,677	48,42,943	2,713
Bassein	36,178	15,60,683	40,333	10,10,879	147,664	38,72,818	19,043
Henzada	19,757	17,04,358	35,376	17,75,341	104,338	55,35,689	7,171
Myaungmya	35,078	20,80,108	57,111	23,04,558	194,325	67,61,113	29,595
Ma-ubin	23,922	11,65,515	45,735	17,00,564	181,344	62,85,599	10,532
Pyapôn	43,220	23,70,701	87,629	29,62,416	318,201	10,42,600	37,076
Toungoo	16,328	11,57,543	20,927	8,97,138	119,640	43,52,221	4,742
Thatôn	27,956	13,00,975	44,155	13,58,492	100,722	42,52,757	23,314
Amherst	17,449	8,89,700	10,171	4,31,242	34,692	14,66,793	6,082
Tavoy	3,053	3,50,565	1,261	90,605	11,511	7,15,122	293
Mergui	1,931	1,25,024	443	49,412	5,540	2,59,750	232
Thayetmyo	2,297	1,59,312	177	13,048	754	47,682	21
Pakôkku	2,977	1,74,418	84	3,577	2,818	1,00,372	...
Minbu	905	38,230	978	36,295	5,670	2,04,007	39
Magwe	656	30,644	167	3,205	172	3,405	15
Mandalay	7,468	2,79,795	2,015	58,323	4,794	1,41,137	883
Katha	457	5,978	161	2,218	670	14,438	487
Shwebo	5,401	1,63,870	825	19,034	2,454	63,797	109
Sagaing	3,180	2,07,414	227	20,942	577	39,322	27
Lower Chindwin ...	1,376	76,176	45	2,000	70	3,355	...
Upper Chindwin ...	87	5,207	...	...	...	...	...
Kyauksè	6,851	2,06,529	1,856	63,508	10,641	2,79,954	413
Meiktila ...	484	19,434	335	13,832	3,769	96,799	83
Yamèthin	5,669	4,28,818	1,559	81,867	17,933	9,62,020	246
Myingyan	4,260	1,58,606	36	703	36	703	...
Lower Burma including Thayetmyo.	390,625	2,46,76,068	648,998	2,63,43,767	2,068,856	7,25,59,649	228,414
Upper Burma ...	39,771	17,95,119	8,288	3,05,504	49,604	19,09,309	2,302
Total 1915-16 ...	4,30,396	2,64,71,187	657,286	2,66,49,271	2,118,460	7,44,68,958	230,716
Total 1914-15 ...	493,660*	2,93,79,809*	519,105*	2,30,96,580*	1,720,102*	6,84,23,084*	189,583*

* Revised figures.

STATEMENT XII.—*Classification of Occupiers of Land, and details of Tenancies at full and fixed rents during the year ended the 30th June* 1916 (Paragraph 18 of Report, pages 16 and 17).

District.	Area occupied by			Tenancies at full rents.					
	Agriculturists.	Non-agriculturists.		Number of cases in which the land has been let continuously.		Number of tenants who have rented their lands continuously.		Area let at full rents.	Amount of money for which rented.
		Resident.	Non-resident.	Five years and over.	Under five years.	Five years and over.	Under five years.		
1	2	3	4	5	6	7	8	9	10
	Acres.	Acres.	Acres.	No.	No.	No.	No.	Acres.	Rs.
Akyab ...	630,864	28,850	71,436	8,274	17,881	3,310	22,433	239,777	23,89,489
Kyaukpyu ...	172,242	15,779	6,799	803	2,193	571	2,444	14,313	98,503
Sandoway ...	56,284	2,831	2,331	1,066	1,855	542	2,312	11,619	96,518
Insein ...	385,537	38,421	131,085	2,699	5,101	960	7,336	194,678	18,66,533
Hanthawaddy	477,635	66,198	290,233	6,697	4,904	2,699	10,677	425,693	63,24,563
Tharrawaddy ...	408,798	25,599	75,002	7,604	12,341	2,322	17,623	212,808	32,00,943
Pegu ...	611,245	19,603	167,873	5,337	9,117	1,214	13,960	383,159	45,44,982
Prome ...	347,194	7,212	18,742	2,280	5,456	1,165	7,650	46,281	5,79,859
Bassein ...	658,236	35,207	71,717	4,802	7,524	1,412	12,527	255,727	20,90,997
Henzada ...	535,091	21,907	40,458	8,195	9,988	3,759	16,515	186,490	22,16,427
Myaungmya ...	563,696	54,943	94,555	5,265	7,131	1,437	11,533	287,800	43,39,851
Ma-ubin ...	336,971	68,088	71,638	3,543	3,860	916	6,838	139,726	18,33,118
Pyapôn ...	452,682	75,590	137,057	4,808	4,963	1,511	8,516	301,674	41,36,452
Toungoo ...	322,728	44,896	66,601	2,360	3,053	595	4,818	92,660	10,27,018
Thatôn ...	590,722	16,345	99,211	1,664	3,029	294	4,668	139,417	14,61,494
Amherst ...	448,178	15,604	38,281	1,473	3,146	415	4,301	80,839	8,71,137
Tavoy ...	95,567	5,940	24,308	2,512	2,352	888	4,036	40,941	5,90,788
Mergui ..	84,201	2,611	8,741	368	486	149	658	6,525	62,758
Thayetmyo ...	153,209	6,013	6,147	3	...	...	3	12	109
Pakôkku ...	725,006	9,757	14,239	135	351	146	408	2,867	4,803
Minbu ...	391,625	27,906	37,972	779	538	300	1,035	8,189	1,42,399
Magwe ..	929,253	11,619	19,618	12	249	18	252	1,620	9,048
Mandalay ...	230,000	5,303	20,725	564	717	769	1,652	12,359	1,43,941
Katha ...	221,016	1,461	430	48	251	76	276	3,440	30,394
Shwebo ...	998,000	17,540	28,561	7	172	...	216	1,224	12,850
Sagaing ...	707,588	25,400	32,641	156	284	102	338	2,262	9,614
Lower Chindwin ...	662,149	84,774	62,356	83	481	79	482	721	5,475
Upper Chindwin ...	31,259	5,170	5,895	90	12	24	52	276	1,813
Kyaukse ..	236,044	4,955	16,149	228	156	185	382	6,669	56,511
Meiktila ...	625,619	5,640	4,077	42	52	173	449	169	2,717
Yamèthin ...	464,378	19,108	34,473	1,445	2,595	336	3,614	41,244	5,66,460
Myingyan ..	1,194,382	28,315	27,205	606	1,725	785	1,714	12,436	49,819
L. B. including Thayetmyo.	7,331,080	551,637	1,422,215	69,753	1,04,380	24,159	158,848	3,060,139	3,77,31,539
U. B. excluding Thayetmyo.	7,416,619	246,948	304,341	4,195	7,493	2,993	10,870	93,476	10,35,844
Total 1915-16	14,747,699	798,585	1,726,556	73,948	111,873	27,152	169,718	3,153,615	3,87,67,383
Total 1914-15	14,636,046*	917,003*	1,595,674*	68,038*	111,915*	25,103*	165,790*	3,133,874*	3,23,69,510*

* Revised figures.

STATEMENT XIII.—*Agricultural Advances during the*

District.	Principal.									
	Outstanding at the commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	20,456	29,535	49,991	42,764	...	37,803	37,803	12,188	175	2,630
Northern Arakan ...	3,029	...	3,029	3,029	...	92	92	2,937	...	2,937
Kyaukpyu	72,363	1,02,830	1,75,193	96,062	...	39,157	39,157	1,36,036	4,796	52,110
Sandoway	4,155	5,000	9,155	4,420	...	4,471	4,471	4,684	50	...
Insein	3,555	5,260	8,815	8,015	...	1,820	1,820	6,995	1,430	5,615
Hanthawaddy	...	...	...	...	..	...	...	...	...	...
	(a)1,00,360	2,49,640	3,50,000	...	...	...	...	3,50,000	...	...
Tharrawaddy ...	22,618	25,410	48,028	46,363	...	14,988	14,988	33,040	11,733	20,603
Pegu	7,500	67,000	74,500	69,688	...	65,788	65,788	8,712	225	4,950
Prome	1,04,061	1,12,000	2,16,061	1,15,685	150	1,08,276	1,08,426	1,07,635	3,797	4,587
Bassein	15,152	14,500	29,625	15,660	225	16,360	16,585	13,040	612	...
Henzada	7,825	14,250	22,075	12,575	...	11,825	11,825	10,250	1,100	1,350
Myaungmya ...	26,321	35,550	61,871	41,808	...	33,914	33,914	27,957	2,710	6,529
Ma-ubin	53,944	61,950	1,15,894	66,077	...	42,998	42,998	72,896	16,812	9,941
Pyapôn	11,083	50,330	61,413	60,449	...	49,448	49,448	11,965	5,010	6,390
Toungoo	34,932	31,000	65,932	45,599	..	38,577	38,577	27,355	2,182	7,563
Salween	...	...	...	...	...	...	...	...	...	...
Thatôn	20,880	54,000	74,880	71,910	...	47,350	47,350	27,530	4,700	20,560
Amherst	41,297	45,650	86,947	64,510	...	44,052	44,052	42,895	11,812	10,957
Tavoy	8,125	15,000	23,125	11,025	...	7,475	7,475	15,650	...	3,550
Mergui	23,550	50,000	73,550	33,916	...	33,629	33,629	39,921	...	287
Thayetmyo	35,300	26,350	61,650	32,149	...	21,960	21,960	39,690	2,847	8,383
Pakôkku	47,042	58,940	1,05,982	58,212	...	42,552	42,552	63,430	2,392	13,362
Minbu ...	13,898	9,500	23,398	12,577	...	6,763	6,763	16,635	5,302	512
	(a)2,32,220	...	2,32,220	50,479	...	13,700	13,700	2,18,520	...	36,779
Magwe	55,841	21,500	77,341	55,277	...	47,479	47,479	29,862	4,905	4,084
Mandalay	33,511	24,350	57,861	29,963	35	15,191	15,226	42,635	9,227	9,839
Bhamo	8,665	11,150	19,815	10,615	...	10,538	10,538	9,277	150	125
Myitkyina ...	7,967	5,315	13,282	5,478	...	3,658	3,658	9,624	367	1,453
	(a)38,400	7,000	45,400	12,650	...	...	...	45,400	...	12,650
Katha	37,466	19,597	57,063	26,928	52	26,248	26,300	30,763	...	835
Ruby Mines	16,934	4,240	21,174	7,346	...	7,370	7,370	13,804	...	137
Shwebo	1,31,331	76,459	2,07,790	95,720	...	85,127	85,127	1,22,663	9,188	2,862
Sagaing	42,797	48,000	90,797	51,357	...	34,860	34,860	55,937	14,947	1,550
Lower Chindwin ...	37,805	48,000	85,805	52,263	...	50,242	50,242	35,563	1,577	444
Upper Chindwin ..	53,543	30,245	83,788	33,577	...	31,084	31,084	52,704	460	2,157
Kyaukse	26,622	28,460	55,082	33,684	...	32,984	32,984	22,098	...	700
Meiktila	1,00,274	47,801	1,48,075	64,634	...	60,738	60,738	87,337	5,481	...
Yamèthin ...	92,239	95,055	1,87,294	1,27,105	250	63,526	63,776	1,23,518	10,117	55,858
	(a)14,280	2,330	16,610	2,739	..	206	206	16,404	...	2,533
Myingyan	25,627	25,475	51,102	30,934	...	13,855	13,855	37,247	17,544	...
Total 1915-16	12,47,681	12,99,702	25,47,383	15,37,374	712	11,52,198	11,52,910	13,94,473	1,51,648	2,62,860
	(a) 3,85,260	2,58,970	6,44,230	65,868	...	13,906	13,906	6,30,324	...	51,962
1914-15 ...	9,56,207	10,99,398	20,55,605	11,57,352	156	8,07,768	8,07,924	12,47,681	1,74,441	1,63,560

(a) Loans to

official year 1915-16 (Paragraph 19 of Report, pages 17 and 18).

Interest.								Total Principal and Interest.			
Amount of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at end of the year.	Remitted during the year.	Collected during the year.	Under suspension at end of the year.	Overdue at end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
348	1,665	2,013	...	1,922	1,922	110	217	...	39,725	285	2,847
342	181	523	...	12	12	...	511	...	104	...	3,448
2,521	6,255	8,776	...	4,483	4,483	153	4,201	...	43,640	4,949	56,311
8	368	376	...	404	404	...	...	...	4,875	50	...
53	390	443	...	126	126	...	327	...	1,946	1,430	5,942
...	...	...	...	...	...	...	...	...	...	...	...
...	13,810	13,810	...	13,810	13,810	...	...	...	13,810	...	... (a)
3,205	1,988	5,193	...	1,532	1,532	...	1,108	...	16,520	11,733	21,711
387	2,803	3,190	...	2,842	2,842	...	180	...	68,630	225	5,130
7,352	10,232	17,584	6	10,171	10,177	...	248	156	1,18,447	3,797	4,835
1,052	1,269	2,321	66	1,416	1,482	21	...	291	17,776	633	...
...	946	946	26	886	912	..	46	26	12,711	1,100	1,396
1,719	2,482	4,201	...	2,425	2,425	257	561	...	36,339	2,967	7,090
871	4,391	5,262	...	5,209	5,209	...	48	...	48,207	16,812	9,989
320	2,734	3,054	...	2,802	2,802	...	267	...	52,250	5,010	6,657
314	2,896	3,210	...	2,835	2,835	...	401	...	41,412	2,182	7,964
...	...	...	...	...	...	...	...	...	...	...	...
641	2,936	3,577	...	2,504	2,504	...	861	...	49,854	4,700	21,421
2,899	4,149	7,048	...	4,770	4,770	...	704	...	48,822	11,812	11,661
747	1,047	1,794	...	711	711	...	351	...	8,186	...	3,901
41	2,285	2,326	...	2,303	2,303	...	25		35,932	...	312
854	1,567	2,421	...	2,149	2,149	...	498	...	24,109	2,847	8,881
3,496	4,441	7,937	...	3,746	3,746	...	1,359	...	46,298	2,392	14,721
19	814	833	...	820	820	5	8	...	7,583	5,307	520
...	22,269	22,269	...	11,564	11,564	...	10,705	...	25,264	...	47,484(a)
3,679	3,013	6,692	...	3,148	3,148	...	285	...	50,627	4,905	4,369
676	2,679	3,355	2	2,130	2,132	...	1 056	37	17,321	9,227	10,895
...	827	827	...	840	840	...	6	...	11,378	...	131
11	457	468	...	324	324	...	149	...	3,982	150	1,602
...	2,095	2,095	...	...	...	...	2,095	...	...	367	14,745(a)
212	2,530	2,742	4	2,763	2,767	...	10	...	29,011	...	845
7	839	846	...	832	832	...	15	56	8,202	..	152
1,266	9,361	10,627	...	10,448	10,448	...	239	...	95,575	9,188	3,101
133	4,081	4,214	...	3,985	3,985	...	235	...	38,845	14,947	1,785
9	3,763	3,772	...	3,772	3,772	...	...	...	54,014	1,577	444
5,051	4,064	9,115	...	4,038	4,038	...	349	...	35,122	460	2,506
1,536	2,634	4,170	1	2,505	2,506	...	128	1	35,489	...	828
6,368	4,707	11,075	..	4,886	4,886	...	...	..	65,624	5,481	...
2,210	5,309	7,519	17	4,242	4,259	...	3,410	267	67,768	10,117	59,268
322	668	990	...	591	591	...	399	...	797	...	2,932(a)
...	2,288	2,288	...	2,288	2,288	...	...	...	16,143	17,544	...
48,347	1,02,391	1,50,738	122	1,00,269	1,00,391	546	17,803	834	12,52,467	1,52,194	2,80,663
322	38,842	39,164	...	25,965	25,965	...	13,999	...	39,871	...	65,161(a)
20,875	82,696	1,03,571	15	77,100	77,115	624	13,893	171	8,84,868	1,75,065	1,77,453

co-operative societies.

STATEMENT XIII-A.—*Advances under the Land Improvement Loans Act*

District.	Principal.									
	Outstanding at commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	...	...	...	...	...	...	...	...	...	...
Northern Arakan	...	...	...	...	...	...	...	...	...	...
Kyaukpyu	...	...	...	...	...	...	...	...	...	...
Sandoway	...	...	...	...	...	...	...	...	...	...
Insein	...	...	...	...	...	...	...	...	...	...
Hanthawaddy (Syriam)	...	...	...	...	...	...	...	...	...	...
Tharrawaddy	...	...	...	...	...	...	...	...	...	...
Pegu	...	...	...	...	...	...	...	...	...	...
Prome	...	1,550	...	1,550	750	...	650	650	900	...	100
Bassein	...	...	...	...	...	...	...	...	...	...	...
Henzada	...	...	...	...	...	...	...	...	...	...	...
Myaungmya	...	...	...	...	...	...	...	...	...	...	...
Ma-ubin	...	...	...	...	...	...	...	...	...	...	...
Pyapôn	...	...	...	...	...	...	...	...	...	...	...
Toungoo	...	...	...	...	...	...	...	...	...	...	...
Salween	...	...	...	...	...	...	...	...	...	...	...
Thatôn	...	...	...	...	...	...	...	...	...	...	...
Amherst	...	7,342	500	7,842	3,118	...	1,741	1,741	6,101	500	100
Tavoy	...	...	...	...	...		...	...	...	...	...
Mergui	...	...	...	...	...	...	...	...	...	...	...
Thayetmyo	...	10,247	1,300	11,547	6,004	...	4,025	4,025	7,522	179	1,866
Pakôkku	...	...	...	...	...	...	...	...	...	...	...
Minbu	...	500	...	500	60	...	60	60	440	...	...
Magwe	...	...	...	...	...	...	...	...	...	...	...
Mandalay	...	...	...	...	...	...	...	...	...	...	...
Bhamo	...	...	...	...	...	...	...	...	...	...	...
Myitkyina	...	184	...	184	90	...	88	88	96	...	2
Katha	...	544	...	544	337	...	337	337	207	...	...
Ruby Mines	...	379	...	379	179	...	179	179	200	...	...
Shwebo	...	...	...	...	...	...	...	...	...	...	...
Sagaing	...	...	...	...	...	...	...	...	...	...	...
Lower Chindwin	...	...	...	...	...	...	...	...	...	...	...
Upper Chindwin	...	...	...	...	...	...	...	...	...	...	...
Kyauksè	...	...	...	...	...	...	...	...	...	...	...
Meiktila	...	2,700	2,700	5,400	760	...	660	660	4,740	100	...
Yamèthin	...	2,275	400	2,675	2,125	...	750	750	1,925	900	475
Myingyan	...	12,067	500	12,567	3,141	...	2,614	2,614	9,953	527	...
Total 1915-16	...	37,788	5,400	43,188	16,564	...	11,104	11,104	32,084	2,206	2,543
Total 1914-15	...	30,462	21,150	51,612	18,370	2,993	10,831	13,824	37,788	2,539	3,370

during the official year 1915-16 (Paragraph 19 of Report, page 18).

Interest.								Total Principal and Interest.			
Arrears of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at end of the year.	Remitted during the year.	Collected during the year.	Under suspension at end of the year.	Overdue at end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
144	88	232	...	62	62	...	26	...	712	...	126
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
850	471	1,321	...	429	429	50	8	...	2,170	550	108
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
296	440	736	...	527	527	...	211	...	4,552	179	2,077
...	...	...	...	...	...	...	...	...	...	...	...
51	24	75	...	75	75	...	...	...	135	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	7	7	...	...	...	...	7	...	88	...	9
7	23	30	...	30	30	...	...	...	367	...	...
1	15	16	...	17	17	...	...	...	196	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
640	119	759	...	257	257	...	...	...	917	100	...
83	118	201	...	177	177	...	30	...	927	900	505
10	704	714	...	533	533	181	...	...	3,147	708	...
2,082	2,009	4,091	...	2,107	2,107	231	282	...	13,211	2,437	2,825
3,127	2,046	5,173	251	1,507	1,758	157	593	3,244	12,338	2,696	3,963

STATEMENT XIII-B.—*Account of Local Government with Agricultural Borrowers during the official year* 1915-16 (Paragraph 19 of Report, pages 17-18).

	Particulars.	Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
	1	2	3	4
		Rs.	Rs.	Rs.
PRINCIPAL	1. Outstanding at commencement of the year	12,47,681	37,788	12,85,469
		(a) 3,85,260	...	3,85,260(a)
	2. Advanced during the year	12,99,702	5,400	13,05,102
		(a) 2,58,970	...	2,58,970(a)
	3. Total advanced	31,91,613	43,188	32,34,801
	4. Amount due for collection within the year (including arrears).	15,37,374	16,564	15,53,938
		(a) 65,868	...	65,868(a)
	5. Remitted during the year	712	...	712
		(a) ...	...	... (a)
	6. Collected during the year	11,52,198	11,104	11,63,302
		(a) 13,906	...	13,906(a)
	7. Total remitted and collected	11,66,816	11,104	11,77,920
	8. Balance outstanding at the end of the year	13,94,473	32,084	14,26,557
		(a) 6,30,324	...	6,30,324(a)
	9. Amount suspended by competent authority	1,51,648	2,206	1,53,854
		(a) ...	...	... (a)
	10. Amount overdue	2,62,860	2,543	2,65,403
		(a) 51,962	...	51,962(a)
INTEREST	11. Arrears of interest suspended and overdue at commencement of the year.	48,347	2,082	50,429
		(a) 322	...	322(a)
	12. Interest falling due within the year	1,02,391	2,009	1,04,400
		(a) 38,842	...	38,842(a)
	13. Total interest for collection within the year	1,89,902	4,091	1,93,993
	14. Remitted during the year	122	...	122
		(a) ...	...	... (a)
	15. Collected during the year	1,00,269	2,107	1,02,376
		(a) 25,965	...	25,965(a)
	16. Total remitted and collected	1,26,356	3,107	1,28,463
	17. Suspended by competent authority	546	231	777
		(a) ...	...	... (a)
	18. Arrears of interest overdue at end of the year	17,803	282	18,085
		(a) 13,199	...	13,199(a)
TOTAL PRINCIPAL AND INTEREST.	19. Remitted during the year	834	...	834
		...	...	...
	20. Collected during the year	12,52,467	13,211	12,65,678
		(a) 39,871	...	39,871(a)
	21. Under suspension at end of the year	1,52,194	2,437	1,54,631
		(a) ...	...	... (a)
	22. Overdue at end of the year	2,80,663	2,825	2,83,488
		(a) 65,161	...	65,161(a)

(a) Loans to co-operative societies.

STATEMENT XIII-C.—*Loans made under the Agriculturists' and Land Improvement Loans Acts during the official year* 1915-16 (Paragraph 19 of Report, page 18).

	Amount advanced to Local Government by Government of India.			Interest payable for the year by Local Government to Government of India at 3½ per cent. on mean outstanding.
	Outstanding at the commencement of the year.	Outstanding at the close of the year.	Mean outstanding.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Agriculturists' Loans Act	16,32,941	20,24,797	18,28,869	64,011
Land Improvement Loans Act	37,788	32,084	34,936	1,223
Total ...	16,70,729	20,56,881	18,63,805	65,234

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the official year* 1915-16 (Paragraph 19 of Report, page 18).

	Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
1	2	3	4
	Rs.	Rs.	Rs.
1. Interest payable for the year by the Local Government to the Government of India.	64,011	1,223	65,234
2. Interest collected during the year	1,26,234	2,107	1,28,341
3. Balance of interest accruing to the Local Government, *i.e.*, difference between (1) and (2).	+62,223	+ 884	+63,107
4. Remissions of principal during the year	712	...	712
5. Net result (profit or loss) for the year 1915-16	+61,511	+ 884	+62,395
6. Net result for previous years (*a*) ... 1914-15	+38,376	− 2,680	+35,696
1913-14	+44,723	+ 400	+45,123
1912-13	+44,271	+ 384	+44,655
1911-12	+32,266	+ 255	+32,521
1910-11	+29,174	+ 303	+29,477
7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishment for well-boring or other outlay incurred from revenue in connection with *takavi* transactions.	.....	.....	.....

(*a*) Figures for previous years do not include loans to co-operative societies.

STATEMENT XV.—*Progress of Settlement Operations during the year*

District.	No. of Party.	Period of settlement operations.		Area for settlement.		Area soil classified at the beginning of the year (before 1st July 1915).	
		From	Number of years.	Total.	Occupied.	Total.	Occupied.
1	2	3	4	5	6	7	8
				Sq. miles.	Acres.	Sq. miles.	Acres.
Tharrawaddy	5	November 1913 ...	2	1,285(*a*)	509,000(*a*)	1,285	509,000
Pegu (Third Circuit, Pegu and Tantabin Townships).	6	November 1914 ...	1	799(*a*)	296,000(*a*)	799	296,000
Thayetmyo	3	November 1913 ...	2½	1,378(*a*)	585,000(*a*)	1,378	585,000
Kyaukpyu	1	November 1914 ...	2	827	193,000	355	55,000
Sandoway	1	November 1914 ..	2	273	65,000	273	65,000
Prome	2	November 1914 ...	2	1,769(*b*)	368,000(*b*)	630	230,000
Akyab	4	November 1913 ...	3	2,095	727,000(*b*)	1,410	508,000
Magwe	3	November 1915 ...	3	2,721	961,000	...	...
Sagaing	5	November 1915 ...	3	1,824	766,000	...	...
		Total ...	...	12,971	4,470,000	6,130	2,248,000

(*a*) Report figures.
(*b*) Revised figures.

STATEMENT XVI.—*Financial Results of new Settlements sanctioned during the year*

District.	Date of Settlement Officer's Report.	Area in which settlement sanctioned.		Expiring Revenue Demand.		
		Total.	Occupied.	*Thathameda.*	Land Revenue.	Total.
1	2	3	4	5	6	7
		Sq. miles.	Acres.	Rs.	Rs.	Rs.
Henzada (mostly third settlement, and partly second settlement).	14th October 1914 ...	1,822	592,859	...	14,09,092	14,09,092

G.B.C.P.O.—No. 91, F. C., 17-4-1917—497.

ended the 30th June 1916 (Paragraph 15 of Report, pages 11—14).

Area soil classified during the year (1st July 1915 to 30th June 1916.		Expenditure.		Total cost to 30th June 1916.		Remarks.
Total.	Occupied.	At the beginning of the year (before 1st July 1915).	During the year from (1st July 1915 to 30th June 1916).	Per square mile.	Per occupied acre.	
9	10	11	12	13	14	15
Sq. miles.	Acres.	Rs.	Rs.	Rs.	As.	
...	...	1,42,816	31,980	136	5	Report figures. Mostly third settlement but also some second and first settlement.
...	...	47,363	20,438	85	4	Report figures. Third settlement except 9 *kwins* which come under settlement for the first time.
...	...	1,27,551	30,725	115	4	Report figures. Partly original and partly revision settlement.
472	138,000	20,298	45,090 (*c*)	79	5	Approaching completion. First regular settlement.
...	...	23,988	15,030 (*c*)	143	10	
1,139	138,000	46,960	75,460	69	5	Approaching completion. Mostly third and partly second settlement.
685	219,000	1,21,645	75,939	94	4	Approaching completion. Mostly third but also some second and first settlement.
474	167,000(*d*)	...	53,848	114	5	Second settlement in progress.
387	135,000	...	53,545	138	6	Second settlement in progress.
3,157	797,000	5,30,621	4,02,055	100	5	

(*c*) Operations in the Kyaukpyu and Sandoway Districts are combined. As soil classification was completed in Sandoway in 1914-15 only a fourth part of the expenditure during 1915-16 has been allotted to that district.

(*d*) Approximate figures.

ended the 30th June 1916 (Paragraph 15 of Report, pages 11—14).

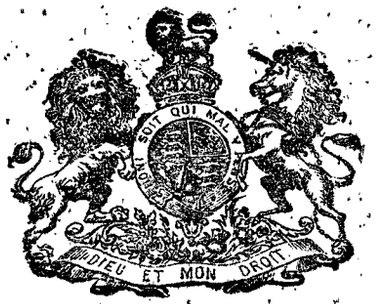
Sanctioned Revenue Demand.			Increase or decrease in total demand.		Remarks.
Thathameda.	Land Revenue.	Total.	Total.	Percentage.	
8	9	10	11	12	13
Rs.	Rs.	Rs.			
...	18,26,729	18,26,729	+4,17,637	+29·64	Takes effect from 1st July 1916 in the Henzada Subdivision and from 1st July 1917 in the Myanaung Subdivision.

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1917



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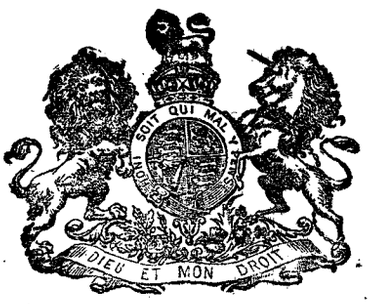
ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1917



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RESOLUTION

ON THE

REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

For the year ended the 30th June 1917.

Extract from the Proceedings of the Government of Burma in the Land Revenue Department,—No. 2R.-6, dated the 16th March 1918.

READ—

(i) **The Season and Crop Report of Burma** for the year ended the 30th June 1917.

(ii) **The Report on the Land Revenue Administration of Burma** for the year ended the 30th June 1917.

RESOLUTION.—Agricultural conditions in 1916-17 were distinctly more favourable than in either of the two preceding years.

Season and Crops.

The rainfall, though somewhat defective during the early months of the monsoon in Northern Burma, and towards its close in parts of the Tenasserim Division, was on the whole sufficient and well distributed. Flooding was much less prevalent than usual, and caused no extensive damage except in parts of the Lower Chindwin, Sagaing and Bassein Districts. But the effect of these favourable circumstances on the expansion of cultivation was to some extent discounted, especially in Lower Burma, by the continued restriction of agricultural credit, which made it difficult for the cultivator to raise funds for working expenses even after the partial recovery of outturns and prices which occurred in 1915-16. While, therefore, the area on which crops were grown increased by two per cent. and that on which they succeeded by four per cent., the rate of increase in the area occupied for cultivation fell to less than one per cent. and the fallow area, though much reduced in Upper Burma, continued to expand in Lower Burma. Allowing for the area cropped more than once—626,553 acres—which, owing to the good season, rose by 9 per cent., the gross area under crops increased by 377,000 acres. Rice occupied 10½ of the 14⅔ million acres put under crop but contributed less than a half of the gross increase. Though lack of shipping affected the rice market, and large stocks were held by speculators in the districts after the close of the year, the prices obtained by cultivators improved by about 14 per cent. An increase of 6,000 acres, which raised the area under wheat (47,580) acres to twice what it was three years ago, was unfortunately accompanied by poor yields and lower prices. There was a partial recovery from the great decline of the cultivation of red millet in 1915-16, and the continued extension of the cultivation of white millet raised the area under millets of all kinds—some three-quarters of a million acres—by 22,500 acres. The growing popularity of late sessamum in the Sagaing Division more than set off the decrease caused by

the substitution of food crops for early sessamum in Magwe and Myingyan and this crop with a total area of over 1,200,000 acres, retained its position as second in Burma to rice. The aggregate area under both sorts increased by 15,000 acres and competition among traders buying for oil extraction raised the price. The failure of groundnut (260,000 acres) to recover from the setback of the previous year is perhaps due in part to the character of the season. The improved prices ruling for cotton in 1915-16 resulted in a notable increase of 36,000 acres in the area (223,000 acres) under this crop: the outturn was good and the price reached a figure greater than ever before. The demand for small white beans for export outran the supply and the consequent high level of prices so stimulated production that the area (191,000 acres) was double the total for the previous year. This was accompanied by a decline of 85,000 acres in the cultivation of red beans, but the increased cultivation of beans of other kinds raised the total area under the bean crop by 47,000 acres.

Among the more valuable crops of restricted cultivation, chillies, onions, tobacco and sugarcane showed increases of 14,000, 5,000, 5,000 and 2,000 acres respectively. The shortage of capital precluded any great extension of rubber growing during the year, but there was a 79 per cent. increase of exports from existing estates. The irrigated area extended by 117,000 acres and the absence of floods more than compensated for the lateness of the supply of canal water in Mandalay and Shwebo. Except in Arakan the condition of live-stock improved and there was no serious outbreak of cattle disease. The diminished supply of Indian labour, though coincident with decreased migration from Upper Burma, has not affected the labour market in Lower Burma very seriously. On the whole, the effect of the year has been some general amelioration in the circumstances of the agricultural population, qualified to some extent by the increased price of imported goods.

Land Revenue collections.

2. The total current demand under all heads of Land Revenue was Rs. 4,77·24 lakhs or Rs. 6·66 lakhs more than in the preceding year. Remissions dropped from Rs. 7·63 lakhs to Rs. 4·85 lakhs; so that allowing for the increase from Rs. 63,000 to Rs. 88,000 in outstandings, the total collections rose by Rs. 9·17 lakhs. The improvement of over Rs. 12 lakhs in the collections of ordinary land revenue, resulting from an increase of Rs. 9½ lakhs in demand and a decrease of Rs. 2¾ lakhs in remissions, reflected the favourable character of the season. A small portion of the enhancement of demand was, however, due to the introduction of revised revenue rates on resettlement in the Bassein, Henzada, Toungoo and Myingyan Districts, and to special causes such as additions on resurvey to the assessed areas in Bassein and Myaungmya, revised assessment of waste land grants in Akyab and the change of date of the hot-weather assessment in Sagaing. On the other hand, fallow rates were more liberally allowed, except on private grazing-grounds in Akyab; and in Kyauksè an increased proportion of the revenue was credited to irrigation. Two-thirds of the remissions were due to floods and nowhere except in Bassein and Ma-ubin did they approach half a lakh of rupees. Kyaukpyu and Pegu divided more than a third of the outstandings. In Kyaukpyu economic conditions were depressed, but the cause of difficulty of collection in Pegu is not obvious. In some Upper Burma districts undue delay seems to have occurred in the preparation of the assessment-rolls for island crops.

The normal growth of population and restricted migration combined to produce increases of Rs. 40,000 each in capitation-tax and *thathameda*. Remissions of *thathameda* were heavy in Sagaing because of destruction by floods and in Pakôkku owing to the continued effect of the disastrous fire of 1916. The checking of capitation and *thathameda* assessment-rolls was deficient in many instances, and the Lieutenant-Governor trusts that in the ensuing year renewed attention will be given to this important duty. Better receipts from leased fisheries —almost Rs. 29 lakhs—resulted in a partial recovery of Rs. 1¼ lakhs from the decline in fishery revenue collections of the previous year, but a rather unsuccessful season combined with the continued high price of salt and slackness of the market to depress profits. In some cases rents were paid with difficulty. Net license fees further decreased. The diminished output from the oil-fields, which occasioned a drop of Rs. 7½ lakhs in the petroleum revenue (Rs. 30 lakhs), is ascribed in part to the exhaustion of certain of the oil-sands and interruptions of work caused by incendiary fires at Yenangyaung, and in part to a normal fluctuation in production at Singu. Despite active prospecting no new sources of oil of any importance have yet been proved outside the established oil-fields. The market for jewels continued to recover until late in the year, and receipts from jade and rubies rose by nearly a lakh of rupees, while fees for pearling licenses doubled. The increase of nearly 50 per cent. in the production of wolfram, which Government took special measures to stimulate, and a revival of the tin industry were responsible for the increase by Rs. 1½ lakhs to the record figure of close on Rs. 4 lakhs in receipts from other minerals. The collection of revenue was effected with much less difficulty than in 1915-16. All kinds of coercive processes except sales of moveable property were reduced in number, the amount in respect of which process was required decreased by Rs. 3 lakhs and 81 per cent. of it was recovered. Bassein still heads the list of arrests and commitments to jail and in Henzada sales of property were unduly numerous.

Miscellaneous.

3. Settlement operations were carried on in eight districts during the year and completed in four Lower Burma districts and in the Shwebo Canal area. The five parties which existed at the beginning of the year were reduced to three, of which one commenced the revision settlement of Myaungmya and the other two continued work in Sagaing and Magwe. Expenditure fell by a quarter of a lakh of rupees to just over Rs. 3 lakhs. New regular settlements calculated to produce an enhancement in revenue of Rs. 6½ lakhs were sanctioned during the year in portions of nine districts and the summary settlement of the Kadonbaw colony in the Hanthawaddy District was effected by the Colonisation Officer. The most striking feature of the statistics of land transactions were increases in Lower Burma in the area recorded as sold and in the area held by absentee landlords. Considered in connection with the maintenance of prices, a decrease of mortgages and an increase of redemptions, this affords evidence of the continued attractiveness of land as an investment, notwithstanding the difficulty of obtaining funds to finance agriculture. The area let to tenants at full rents showed a provincial increase of 6 per cent. and rental values rose by 5 per cent. Net profits to Government on loans under the Agriculturists Loans and Land Improvement Loans Acts amounted to Rs. 45,000. Advances to individual cultivators and Co-operative Societies totalled nearly Rs. 14 lakhs; Rs. 12¾ lakhs were repaid and Rs. 21¾ lakhs were outstanding at the close of the year.

4. The Lieutenant-Governor is pleased to observe that, in spite of a general increase of work on account of the war, the district revenue administration was generally satisfactory and that a large number of officers succeeded in earning special commendation in the report for their revenue work. To the Hon'ble Mr. Herbert Thompson, C.S.I., who was Financial Commissioner, Burma, throughout the year the thanks of the Local Government are due for his efficient supervision of the departments under his control.

By order of the Lieutenant-Governor of Burma,

W. J. KEITH,
Revenue Secretary to the Government of Burma.

G.B.C.P.O.—No. 120, F. C., 6-4.1918—465.

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1917.

CHAPTER I.

Introductory.

The administration of the land revenue was throughout the year under the control of the Hon'ble Mr. H. Thompson, C.S.I., as Financial Commissioner.

2. *Changes in law, rules, directions, etc.*—The following are the more important changes made in revenue law and procedure during the year:—

(*a*) An addition was made to the Upper Burma Land Revenue Rules to provide for the levy of fees, as was already possible under the Lower Burma Town and Village Lands Rules, in the disposal of land acquired by Government for new or extended village sites, in order to recoup the cost of acquisition. Revised Town and Village Lands Directions, applicable to both Upper and Lower Burma, dealt with the method of recovery and credit of such fees.

(*b*) Orders issued by the Local Government to the effect that the cost of acquiring in towns land intended, with or without reclamation, for public purposes other than the erection of Government buildings, including town-extension and town-planning, should be met from Municipal, Town, or District Funds, and that the proceeds of the disposal of any land so acquired should be credited to the same funds, were embodied in the Town and Village Lands Directions. A consequential amendment was also made in the Land Acquisition Directions.

(*c*) An amendment of the Rangoon Town Lands Rules provided for the issue of leases in perpetuity for building purposes, subject to revision of the rent at intervals of thirty years; and provided a limit, based on a percentage of the value of the land, to the enhancement of rent at any such revision.

(*d*) In consequence of the adoption of the system of fixed lump sum assessments in remote or sparsely cultivated tracts in several districts, in place of assessment based on the area actually cultivated each year, provision was made in the Land Revenue Directions for the distribution of such fixed demands among the cultivators responsible, and also for the remission or reduction of the demands in years of abnormal crop failure.

(*e*) After prolonged experiment in selected districts, the general discontinuance of the preparation of duplicate assessment rolls for areas under supplementary survey was ordered during the year under review, and consequential amendments were made in the Land Revenue Directions.

(*f*) With the first imposition of a drainage rate under section 63 of the Burma Canals Act on land benefited by a protective work, rules were made under section 79 (5) of the same Act prescribing the procedure to be followed by Revenue Officers in the assessment, collection and remission of such rates.

(*g*) Orders of Government raising the rate of interest on Government loans from 5 per cent. to 6¼ per cent. were embodied in the Land Improvement Loans Rules, in the Agriculturists' Loans Rules, and in the corresponding provisions of the Fishery Rules.

(*h*) The Rules under the Upper Burma Oil-fields Regulation for the Yenangyaung and Minbu Oil-fields were amended so as to provide, by means of penal rules, for greater facilities for inspection and for more efficient control by the Warden of methods of working. Provision was also made for drawing off water

from measuring tanks, under certain conditions, and for the drilling of wells on the Yenangyaung field by night, subject to the permission of the Warden.

(*i*) Amendments in the Government of India's Mining Rules restricted the grant of certificates of approval, prospecting licenses and mining leases to British subjects in respect of all minerals. Similar restrictions were placed on the transfer of prospecting licenses and mining leases. Revised rules were issued by the Local Government to regulate the working of tin deposits by native methods in the Mergui District. The Burma Mineral Concessions Directions and the standard forms of prospecting license and mining lease were revised throughout in consequence of the changes made in the rules and of the experience gained since the publication of the last edition of the directions. An amendment of the directions governing the extraction of minerals in towns made it clear that royalty is not intended to be charged on minerals extracted for the use of a Government department.

(*j*) The control of matters relating to minerals in the Shan States was placed in the hands of the Financial Commissioner.

3. *Total demand, collections, etc.*—The total current demand from all heads of land revenue was Rs. 4,77,23,702, against Rs. 4,70,57,978 * in the previous year. The most noteworthy features of the figures are increases of nine and a half lakhs under ordinary land revenue, of one and a quarter lakhs under fishery revenue, and of two and a half lakhs under rubies, jade, amber and other minerals, against which must be set off a fall of seven and a half lakhs in the revenue from petroleum. The demand of capitation-tax and *thathameda* † rose in each case by some Rs. 40,000. Total collections increased from Rs. 4,62,32,978 to Rs. 4,71,50,336. Outstandings amounted to Rs. 88,356, against Rs. 63,082 * at the end of 1915-16.

CHAPTER II.

Ordinary Land Revenue.

Statement I.

4. *Land revenue—Area assessed and revenue demand.*—Exclusive of the amounts to be credited to cess and irrigation, the demand for the year 1916-17 was Rs. 3,03,67,761, against Rs. 2,94,20,384 * in 1915-16. Of this increase of nine and a half lakhs, about two and three-quarter lakhs may be ascribed to the introduction of revised rates in Henzada, Toungoo and Myingyan. The balance was due to more extensive cultivation under the favourable conditions which prevailed throughout the greater part of the Province.

Arakan Division.—The assessed area in Akyab shows an increase of 8,525 acres, which was almost entirely due to stricter assessment of waste land used as private grazing grounds. Owing partly to this, partly to the fact that land-holders refrained from applying for reduction of the assessment on fallow areas to the usual extent, and partly to the revision of the assessment on a number of waste land grants, the demand increased by Rs. 81,049. There was, however, little real extension of cultivation. In Kyaukpyu the abandonment of low-lying flooded paddy land continued; there was some extension of cultivation and increase of revenue demand in Sandoway.

Pegu Division.—The agricultural conditions were good throughout most of the Pegu Division, and comparatively little damage was done by floods. Cultivation was extended in every district, most markedly in Pegu, where the assessed area shows an increase of 18,431 acres. In Hanthawaddy the effect of the extension of cultivation on the revenue demand was counteracted by the assessment of a large area in the Twante Township at fallow rates; and the demand was less by Rs. 10,086 than that of 1915-16. In all the other districts the demand rose, the total increase for the division being Rs. 42,865.

Irrawaddy Division.—In the Irrawaddy Division, as in Pegu, the rainfall was generally timely and, except in Bassein, the planted crops suffered less than usual

* Revised figures.

† *Thathameda.*—A tax calculated at a prescribed rate per household. A lump demand is made on a village or other local area and the individual assessments are made by selected elders *(thamadis)*.

from floods. There was a considerable extension of cultivation, particularly in the Myaungmya and Pyapôn Districts, where there is still room for expansion towards the sea. The land revenue demand from these two districts increased by Rs. 30,715 and Rs. 20,261, respectivly. In Ma-ubin favourable conditions in the early part of the season resulted in considerable areas, which are usually flooded, being brought under cultivation; and, although some damage was done by late floods in October and November, the demand shows a rise of Rs. 22,215. In Henzada there was some extension of cultivation, but a rise of Rs. 1,74,129 in the land revenue demand is ascribed for the most part to the introduction of revised rates following settlement in a large part of the district. Revised rates were introduced in a portion of the Bassein District also; and a further result of the recent settlement operations was revision of survey and recomputation of areas on a large scale, by which 22,599 acres were added to the assessed area. The demand increased by Rs. 30,210. The demand for the whole division was Rs. 94,21,219, against Rs. 91,43,689 in 1915-16.

Tenasserim Division.—The total demand for the Tenasserim Division shows an increase of Rs. 77,861 over that of the previous year, a considerable proportion of which was due to the introduction of revised rates in part of the Toungoo District. In all districts, however, there was some extension of cultivation, and Toungoo, Thatôn and Amherst enjoyed unusual freedom from floods. In Amherst and Tavoy an increase of the fallow area assessed at the two-anna rate counteracted the effect of extensions on the revenue demand.

Magwe Division.—In Thayetmyo the early rains were insufficient, and much paddy land was unworked. *Ya* * crops on the other hand did well, and the cultivation of cotton was stimulated by good prices obtained in the previous year. In Minbu, Pakôkku and Magwe the agricultural conditions were fair, and each district shows an assessed area and a demand considerably larger than in 1915-16. The bulk, but not the whole, of an increase of Rs. 71,803 in the Magwe demand was due to the transfer of the Sale Township from Myingyan at the opening of the year. The total demand for the division was higher by just over a lakh than that of the previous year.

Mandalay Division.—In Mandalay the season was fair, in spite of some damage by flood; and a considerable increase in the area under white beans, owing to the prospect of a strong European demand, resulted in an increase of Rs. 36,247 in the land revenue demand. In the other districts of the division there was some failure of the early rains, and the revenue was less than in the previous year except in Bhamo, which shows a rise of a few thousands.

Sagaing Division.—In Shwebo the supply of irrigation water was late, and there was also deficiency of rainfall in the Shwebo and Kanbalu Subdivisions. The revenue demand was in consequence less by Rs. 16,654 than in the previous year. In the Chindwin Districts and in part of Sagaing considerable damage was done by late floods from the Chindwin; but in the greater part of Sagaing and in the Lower Chindwin District the conditions were on the whole distinctly better than those of the preceding two years. The revenue demand in these two districts was higher than in 1915-16 by Rs. 43,919 and Rs. 78,400, respectively; but rather more than half the apparent increase in Sagaing was due to a change in the date for assessment of *mayin*, † through which no assessment was made within the year 1915-16. As in Mandalay, the cultivation of white beans was considerably extended.

Meiktila Division.—The rainfall was on the whole good in the Meiktila Division, and there was comparative freedom from floods. In each of the four districts, if allowance be made for the transfer of the Sale Township from Myingyan to Magwe, the assessed area was considerably larger than in 1915-16, which was a poor year everywhere except in Kyauksè. During the year under review a further readjustment in Kyauksè of the proportion of consolidated rates credited to the head of irrigation resulted in a small decrease in the land revenue demand, in spite of the extension of assessed area, but the increase in the demand

* *Ya.*—Upland unembanked or dry cultivation.

† *Mayin.*—Properly rice grown on low-lying land in the hot weather and harvested in June or July. But the term is applied also to other crops which mature about the same time.

in the other three districts was sufficient to raise the total demand for the division by two and a half lakhs. In the case of Myingyan the combined effect on the demand of the favourable season and the introduction of revised settlement rates more than counterbalanced the loss of the Sale Township.

Statement I. 5. *Remissions.*—The total amount of current land revenue remitted was Rs. 2,17,224, against Rs. 5,00,263 in 1915-16 and Rs. 7,84,974 in 1914-15. The total amount remitted on account of the destruction of crops by floods was Rs. 1,40,974 or about two lakhs less than in 1915-16. Rs. 41,966 were remitted for this reason in Bassein, Rs. 39,000 in Ma-ubin, Rs. 20,994 in Yamèthin, Rs. 12,869 in Hanthawaddy, and Rs. 9,305 in Toungoo. In the case of Ma-ubin and Hanthawaddy these figures are much below those reported for several years; and the absence of heavy remissions in Insein is also noteworthy.

The amount of revenue remitted as irrecoverable in Lower Burma, Rs. 39,794, although little more than half that returned for 1915-16, is still larger than can be regarded as satisfactory. Erroneous assessment explains a total of Rs. 14,327, against Rs. 19,097 in the previous year.

Statement I. 6. *Collections and outstandings.*—The total collections of current land revenue, owing to the increased demand and the comparatively small amount remitted, were larger by twelve lakhs than in the previous year. Rs. 72,766 were outstanding at the end of the year, a larger sum than has been recorded for a number of years. This is possibly explained by the fact that towards the end of the year Township Officers were generally devoting their energies to urging the claims of the war loan, and that consequently less attention than usual was given to the clearing up of revenue arrears. Thanks to the good harvest the revenue was in most districts paid without difficulty. The districts of the Arakan Division, which did not share the favourable agricultural conditions enjoyed by the rest of the Province, were exceptions. In Kyaukpyu in particular there was distress owing to the destruction of crops by floods, storms and rats, an epidemic of small-pox, and widespread cattle disease, in addition to the difficulties arising from war conditions. The amount outstanding at the end of the year in this district was Rs. 20,276, a large proportion of the provincial total. Difficulty in collection is also reported from Pegu, where Rs. 13,958 were outstanding, but it is not clear why the conditions there should have been altogether unlike those of the other districts of the division, in all of which the revenue came in readily. The sums outstanding in Upper Burma were generally revenue on *kaing** cultivation, which falls due in April. The assessment rolls do not seem to have been prepared in all cases with sufficient promptitude.

7. *Fallow rates.*—Excluding areas covered by grants or leases, 703,936 acres in Lower Burma were returned as fallow, an area larger by 41,756 acres than in the previous year. In only five districts, Pegu, Tharrawaddy, Myaungmya, Pyapôn and Thatôn, was the area less than in 1915-16. The explanation of this general increase appears to lie in the continued restriction of the money-lending on which the financing of agriculture largely depends. Difficulty in raising funds to meet working expenses naturally involved the throwing out of cultivation of land which was regarded as being near the margin of profitable cultivation. The effect of such difficulty was not confined to those districts in which the agricultural conditions were least favourable. As an additional cause, the recent provision for the allowance of the minimum rate on a reasonable proportion of fallow land belonging to non-cultivators continued to encourage the leaving of land fallow in the course of good husbandry. The need for careful check of the revenue surveyors' work in the assessment of fallows at the minimum rate is emphasized in several reports. The percentage of the total fallow area assessed at full rates shows a fall from 41·7 to 40·3 and that at the two-anna rate a rise from 56·0 to 57·3. Full rates were more widely assessed in Akyab, particularly in the case of private grazing grounds. The power of fixing reduced rates intermediate between the full rate and the two-anna rate in appropriate cases was used in Akyab, Hanthawaddy, Insein and Pegu to some extent, but practically nowhere else.

* *Kaing.*—Cultivation of miscellaneous crops, tobacco, etc., on the banks of rivers and on islands.

CHAPTER III.

Thathameda,* Capitation-tax and Land Rate in lieu thereof.

8. *Capitation-tax assessment.*—The number of persons assessed to capitation-tax was larger by some 12,000 than in 1915-16; and the demand rose by Rs. 40,463. As compared with the year immediately preceding the outbreak of war, the number of assessees was smaller by 874 only, while the demand was Rs. 70,432 larger. A larger demand in proportion to the number of assessees has been a noticeable feature of the returns for each year since the outbreak of war, and indicates a steady growth of the stationary population of the Province, to which the married couples mainly belong, together with restriction of the temporary immigration of workers, mostly single men, from India. Remissions were again heavy, though less by Rs. 16,326 than in the previous year. The total sum collected was larger by Rs. 56,198. Statement III-A.

In Akyab collections were larger by Rs. 18,546 than those of the previous year, and less by Rs 6,044 than those of the year 1913-14. The increase was mainly due to the collection of the tax from coolies returning overland to Chittagong from work at Akyab. Usually such coolies return by sea and, as capitation-tax is not levied in the town of Akyab, escape its payment altogether. In the year under review, however, the shortage of shipping compelled them to travel by Buthidaung, where no less than Rs 25,000 was collected by the headman on blank tickets. The Kyaukpyu total was Rs. 5,542 less than in the previous year. Distress among the agricultural population of this district has already been mentioned. There was more than the usual migration to more fortunate districts, which explains the reduced demand, a considerable proportion of the Rs. 3,394 remitted, and probably also some of the Rs. 1,080 outstanding at the end of the year. In Sandoway the number of assessees and the demand were within a few hundreds of the previous year's figures.

Each of the districts in the Pegu Division, except Prome, shows a small increase in the number of assessees and in demand, ascribed generally to normal growth of population, and in the case of Hanthawaddy also to the coming of a larger number of persons from Upper Burma in search of employment. The decrease in the Prome demand was not serious, and the total collections for the division show an increase of Rs. 14,403. More assessment rolls should have been checked by the Subdivisional Officer, Kyauktan, and the Township Officers, Kungyangon, Thègon and Shwedaung. Good work in this respect was done by the Subdivisional Officers, Zigôn and Prome, and by the Township Officers, Kyauktan, Syriam, and Tantabin.

The total collections in the Irrawaddy Division show a rise of Rs. 9,285, towards which each district contributed except Henzada. There is reported to have been less temporary migration to Henzada from Upper Burma than usual. The amount remitted as irrecoverable was large in all the districts except Pyapôn. The Commissioner remarks that much loss of revenue under this head is caused by Township Officers being too eager to clear their accounts early, instead of waiting to recover the tax later in the year, when work and money are more plentiful. An inadequate amount of checking of assessment rolls was done by the Subdivisional Officer, Myaungmya, and by the Township Officer, Wakèma. The Subdivisional Officers, Yandoon and Kyaiklat, and the Township Officer, Pyapôn, on the other hand, were specially energetic in this branch of their duties.

Generally there appears to have been an increase of population in the Tenasserim Division; but in Mergui there is reported to have been a reduction in the number of coolies employed on mines and rubber plantations, and the number of assessees was slightly less than in 1915-16. In Toungoo, in spite of a small increase in the number of assessees, the demand decreased by a few hundreds. Elsewhere there were moderate increases in the demand; and the total collections for the division were larger by Rs. 16,060 than in the previous year. Part of the increase in Thatôn was due to the enhancement of the rate in eighteen villages.

* *Thathameda.*—See note on page 2.

Except in the Tavoy Township, the work of checking assessment rolls received adequate attention. In particular the Subdivisional Officers, Pyu and Victoria Point, and the Township Officers, Kyaukkyi, Moulmein and Ye, did well.

Thayetmyo again shows a small increase in the number of assessees and in the amount collected. Collections from the employees of the Burma Railways Company were rather larger than those in 1915-16, while the amount paid by the employees of the Irrawaddy Flotilla Company was practically the same.

Statement IV-A.

9. *Classification of persons exempted from capitation-tax.*—The total number of exemptions was larger by 5,319 than in 1915-16, mainly owing to an increase of 4,031 under poverty and old age, which is explained by the depressed conditions of the two preceding agricultural seasons. The number of persons exempted as being assessed to income-tax was larger by 315, the increase being principally in the Hanthawaddy and Tharrawaddy Districts. An apparent increase under this head in the Akyab District is due to an error in the previous year's figures. Priests and schoolmasters numbered 943 more, Government servants and pensioners 138 more, and village headmen 118 fewer than in the previous year.

Statement III-B.

10. *Thathameda* assessment.*—The total number of households assessed to *thathameda* was larger by 8,248 than in 1915-16, and the demand higher by Rs. 40,372. Remissions, however, were heavier, largely owing to the damage done by the late floods from the Chindwin, and the collections show an increase of only Rs. 20,894.

The number of assessed households and the demand were larger than in the previous year in each district of the Magwe Division. In Minbu, however, the increase was small, while in Pakôkku heavy remissions, again due to the disastrous fire of 1916, reduced an increase of Rs. 4,791 in the demand to a decrease of Rs. 1,862 in collections. In Magwe the number of assessed households was larger by 13,687. Of this number nearly 11,000 were in the Sale Township, which was transferred from the Myingyan to the Magwe District at the beginning of the year. After the deduction of Rs. 32,280 collected in the Sale Township, the total collections for the division amounted to Rs. 10,05,904, against Rs. 9,94,898 in 1915-16. The checking of assessment rolls by the Township Officer, Gangaw, was seriously deficient, and none of the Subdivisional Officers, except those of Pauk and Gangaw, checked the proportion of rolls required by the directions.

Each district in the Mandalay Division, except Bhamo, shows a larger number of assessed households, the increase varying from 30 in Mandalay to 900 in Myitkyina. The improvement in Myitkyina is ascribed to the re-settlement of persons who left the district during the Kachin rising of 1915 and to increased activity in the jade mines. The reason given for a decrease of 115 in the number of assessed households in Bhamo is heavy mortality from cholera in the previous year. Remissions were generally smaller than in 1915-16, and the total collections for the division were larger by Rs. 15,434. Assessment rolls were for the most part adequately checked; but the Township Officers, Amarapura, Madaya, and Wuntho, and the Subdivisional Officer, Katha, did not attain the prescribed percentage.

In Shwebo there was some immigration from other districts into the canal area and the number of assessed households in the district rose by 1,373. There were smaller increases in Sagaing and the Upper Chindwin; but there were unusually heavy remissions in Sagaing on account of the damage done by floods from the Chindwin. The amount remitted for similar reasons in the Upper Chindwin District was also large; and with a reduced demand in the Lower Chindwin the total collections for the division were Rs. 16,998 less than in the previous year, in spite of an increase of Rs. 6,879 in Shwebo. The work of checking the assessment rolls was generally well done, except by the Subdivisional Officers, Ye-u, Sagaing, Mônywa and Hômalin, and by the Township Officers, Wetlet, Sagaing, and Maingkaing.

In Kyauksè there was practically no variation from the figures of the previous year. Migration took place from Meiktila to more prosperous districts, and there was a decrease of 1,077 in the number of assessed households. In Yamèthin and in Myingyan, allowance being made for the transfer of the Sale Township to

* *Thathameda.*—See note on page 2.

Magwe, there was a moderate increase in the number of assessed households. In the case of Meiktila, a considerable reduction in the amount remitted practically counteracted the fall in the demand; while in the case of Myingyan, the introduction of revised rates after settlement resulted in an increase of Rs. 15,977 in the amount collected. The total collections for the division, with the Rs. 32,280 collected in Sale, exceeded those of 1915-16 by Rs. 14,207. The Township Officer, Myittha, did a noticeably inadequate amount of checking of assessment rolls, and the Township Officers, Kyauksè, Pyawbwè and Taungtha, and the Subdivisional Officers, Pyinmana and Myingyan, also failed to reach the prescribed standard.

The total of *thathameda* * paid by the employees of the Burma Railways Company was less by nearly Rs. 3,000 than in 1915-16.

11. *Classification of households exempted from thathameda.*—The total number of exempted households was smaller by 2,100 than in 1915-16. The comparative prosperity of the agricultural population is reflected in a decrease of 1,618 in the number of exemptions under 'poverty.' No satisfactory explanation is forthcoming for a decrease of 625 in the number of newly married couples exempted. The amalgamation of small village charges continued, and the number of village headmen exempted was less than in the previous year by 343, the decrease being partially counterbalanced by an increase of 282 in the number of *ywagaungs*†. There was an increase of 234 under Government servants and pensioners, for which the only explanation suggested is the omission of the names of such persons from the rolls in previous years. Statement IV-B.

12. *Land rate in lieu of capitation-tax.*—The demand of land rate in lieu of capitation-tax was practically the same as in 1915-16, although there were small variations from district to district. The amount remitted was smaller, and the collections consequently increased by a few hundreds. Variations in the district figures were generally due to changes in the number of persons liable to income-tax. In Henzada land rate was no longer treated as a discretionary alternative to income-tax, with the result that the demand fell by nearly Rs. 1,000. Prome shows an increase in the area assessed, but a decrease in the demand, the latter being ascribed to wider income-tax assessment. Presumably a considerable area of land in the town was newly occupied but not yet built on. Statement V.

CHAPTER IV.

Fishery Revenue.

13. The demand of current fishery revenue shows a recovery of about a lakh and a quarter from the low figure of 1915-16, despite a further fall of over Rs. 20,000 in license fees. The price of salt continued high and the market for fish and *ngapi* ‡ comparatively poor. The low level of rents in the previous year, however, had generally saved the fishermen from serious loss, and a moderate rise in the rents bid for the year under review was the natural result. Apart from the unfavourable market, the season was mediocre, and the lease rents were in some cases paid with difficulty. Remissions totalled about the same amount as in the previous year, but the amount outstanding at the end of the year was slightly larger. The rise in collections was thus smaller by a few thousand rupees than the enhancement of the demand. Statement VI.

In the Arakan Division, where the revenue is mainly derived from net licenses, the total collections were Rs. 41,911, against Rs. 44,809 in the previous year. To the effect of a poor market and an indifferent season were added difficulties arising from a high price for materials and a scarcity of loan funds.

In the Pegu Division, as in Arakan, there was a general decline in the receipts from license fees; but in all the districts except Prome there was an improvement in lease rents. The improvement was most marked in Tharrawaddy, where the

* *Thathameda.*—See note on page 2.
† *Ywagaung.*—A village official subordinate to the headman.
‡ *Ngapi.*—Burmese fish paste, a common article of diet.

rent demand was Rs. 12,17,275 against Rs. 1,69,004 in 1915-16, thanks to a profitable season in that year. The year under review was less successful in the southern portion of the district, owing to the failure of the Irrawaddy to rise at its usual season. Rents were nevertheless paid punctually. Only in the Pegu District, in fact, was serious difficulty experienced in the collection of the revenue. In Hanthawaddy several leases were sold for longer periods than a single year, and better rents were obtained in consequence. Insein returned to the usual system of auctioning leases, after two years of unsuccessful trial of sales by diminishing offers; but the improvement in rents was negligible. The total collections for the division show a rise of Rs. 43,981.

In the Irrawaddy Division, collections of current revenue totalled Rs. 14,96,949, against Rs. 14,17,504 in the previous year. Lease rents were higher in all the districts except Henzada. Apparently the season of 1915-16 had not been unprofitable, and unwillingness rather than inability to pay had been the main cause of difficulties of collection in that year. There was some recovery in the market for fish and *ngapi* *. A fall of Rs. 9,137 in the Henzada lease rents is ascribed in part to combination amongst the bidders, against the effect of which several of the officers conducting sales failed to take adequate precautions. The failure of the river to rise at the usual time resulted in a poor season in Bassein and Henzada, and there was some difficulty in collecting the revenue; but elsewhere the fishing was generally good. A firm insistence on punctual payment again proved successful in Ma-ubin, and remissions and outstandings were both smaller than in the previous year.

In the Tenasserim Division the total collections show an improvement of Rs. 6,431 only. A rise of Rs. 9,102 in the rent of leased fisheries in Toungoo is ascribed in part to an increase in the number of fisheries, but the bidding at the sales of old fisheries was also keener. In Thatôn a small increase in lease rents was nearly counterbalanced by a decrease in license fees. License fees declined also in Amherst, Tavoy and Mergui. It is possible that this might have been prevented by more systematic supervision by Township Officers, particularly in the case of the Mergui Township, since all the other townships of the Mergui district show increases; but in Tavoy there was the counter-attraction of well-paid work in the mines, and in Mergui high freights and scarcity of tonnage continued to impose a serious check on the export of prawn dust and other fish products to Penang. There was some improvement in the pearling industry, the number of licenses taken being 31 against 15 in the previous year.

In Upper Burma the season of 1915-16 had been generally fair, and the total demand from lease rents for 1916-17 showed an advance of Rs. 13,494. There were decreases, however, in Katha, following two poor seasons in that district, and in Minbu. In Sagaing the rents rose by Rs. 11,645, owing partly to a good season in 1915-16 and partly to the shortening of the close season prescribed in certain leases. The failure of the rivers to rise at the usual season, together with abnormally late floods after the erection of fixed implements, robbed a number of lessees of their profits in the year under review in most of the Upper Burma districts. Applications for remission were consequently numerous, and the total of remissions granted, Rs. 16,813, was unusually large. The largest sums remitted were in Mandalay and Katha, and these districts also show considerable sums outstanding at the end of the year.

CHAPTER V.

Miscellaneous Land Revenue.

Statement VII.

14. The total of miscellaneous land revenue was Rs. 41,66,540, or very nearly five lakhs less than the previous year's total. The fall is more than explained by a decrease in the output of petroleum, the revenue from which was less by seven and a half lakhs than in 1915-16. To set off against this were increases of two and a half lakhs under rubies, jade and amber, and 'other minerals,' principally wolfram.

* *Ngapi*—See note on page 7.

(*a*) *Rent of town lands not credited to local funds.*—The collections under this sub-head were less by Rs. 4,388 than in the previous year. Pegu and Kyaukse show decreases of Rs. 5,335 and Rs. 2,331 respectively, owing to the fact that their figures for 1915-16 had been swollen by the collection of considerable sums in arrear from 1914-15. At Henzada the figure for 1915-16 included the final payment in adjustment of an account between Government and the Municipality concerning an office site, and the total for the year under report consequently shows a decrease of Rs. 3,671. Most other districts in the province show small increases due to the usual issue of new leases and the renewal of old ones at enhanced rents. The only district showing a real decline in revenue is Insein, where a number leases of which had been held for speculative purposes were surrendered during the year. Shwebo shows an increase of Rs. 3,746, but of the total collected Rs. 3,503 were arrears due on account of 1915-16.

(*b*) *Fees, rents and royalties on other minerals.*—The total receipts under this sub-head show an increase of Rs. 1,55,820 or 64 per cent. and are the highest yet recorded In the Tenasserim Division alone there was an advance of Rs. 1,58,606, so that the figures for the rest of the Province represent a decline of Rs. 2,786. The Tavoy receipts rose from Rs. 1,59,836 to Rs. 2,78,780, chiefly on account of an increase of over a lakh in the amount credited as royalty on wolfram. The urgent demand for this mineral continued, and Government took special measures to stimulate the output, which advanced from 2,346 to 3,487 tons. The price per unit has remained constant at 55 shillings since August 1915, and the rate of royalty was raised from Rs. 40 to Rs. 60 per ton with effect from the 1st January 1916, since when it has remained unaltered. A revival of the tin industry is reflected in the figures for royalty paid on that mineral, which show an increase from Rs. 207 to Rs. 2,228. Acreage fees rose considerably on account of the increase from 117 to 260 in the number of prospecting licenses issued. Increases of Rs. 18,536 and Rs. 16,355 in receipts under "other minerals" in Mergui and Thatôn, respectively, were mainly due to the increased output of wolfram and to the larger number of licenses issued for prospecting that mineral. In Thatôn allowance must also be made for the increase in tin production which resulted from the discovery of tin deposits near the Thatôn-Martaban Railway. In Mergui receipts from royalties on tin advanced but slightly. The tin industry there is largely in the hands of Chinese workers. In the Amherst District a rise from Rs. 2,900 to Rs. 7,467 is explained by the increased activity of prospectors for minerals, which resulted in a considerable advance in the amounts credited as acreage fees in respect of prospecting licenses issued under the Mining Rules.

The issue of several licenses for the extraction of clay and one license for prospecting lead accounts for an increase of Rs. 1,373 in Yamèthin. In Pakôkku many cultivators who had been forced by the poor season in 1915-16 to resort to pottery and brickmaking returned to their ordinary occupation in the year under review. Receipts from license fees for the extraction of clay for pottery fell in consequence by Rs. 538. A decline in the price obtained for the steatite mine of Sidoktaya is responsible for a decrease from Rs. 2,355 to Rs. 1,593 in Minbu, while a fall of Rs. 1,418 or 46 per cent. in Katha is explained by the abandonment of several concessions which had been granted under prospecting license in the previous year. The figures for other districts approximate to normal and do not require comment.

(*c*) *Fees, rents and royalties on petroleum, rubies, jade and amber.*—Receipts under this sub-head decreased by over six and a half lakhs to Rs. 32,25,475, but they exceeded the collections for 1914-15 by over two lakhs. Receipts from petroleum declined by over seven and a half lakhs. The increase in collections on petroleum in Magwe from Rs. 25,60,664 to Rs. 27,79,672, and the decrease in Myingyan from Rs. 11,07,375 to Rs. 99,814, are due in part to the transfer of the Sale Township, including the Singu oil-field, to the former district with effect from the 1st July 1916, in consequence of which all fees, rents and royalties payable after that date on the petroleum produced in that oil-field were credited to the Magwe District. The receipts for the two districts

combined fell from Rs. 36,68,039 to Rs. 28,79,486 owing to decreases of 27 and 6 million gallons respectively in the output from the Yenangyaung and Singu oil-fields. The decrease in the production of the Yenangyaung field appears to be due, in so far as conclusions can safely be drawn from one year's figures, to exhaustion of certain of the oil-sands and to temporary interruptions of work caused by incendiary fires. The decrease in Singu may be considered to be a normal fluctuation. Receipts from petroleum remained practically stationary in the Minbu District, while in Pakôkku they increased from Rs. 59,525 to Rs. 84,795 on account of an advance of 2½ million gallons in the production of crude oil. Fees from *twinza** oil-wells and acreage fees for prospecting licenses fell slightly in this district. The increase from Rs. 3,828 to Rs. 12,142 in Thayetmyo was due to the issue of several prospecting licenses for oil in consequence of a report that oil had been struck in a deep bore on a concession near Minhla. The locality was surveyed and demarcated into square mile blocks. The collections in the Lower Chindwin represent acreage fees levied on an area licensed to the Burma Oil Company and form a new feature in the report.

In Myitkyina the revenue derived from fees on licenses to collect royalty on jadestone shows a further increase by Rs. 37,300 to Rs. 85,500. Receipts under this head depend largely upon the state of affairs in China. In the Ruby Mines District the recovery of the trade in rubies noted in the report for 1915-16 has continued and is indicated by an increase of Rs. 52,266 in receipts from royalties on precious stones. The figures are still much lower than in 1912-13 and 1913-14. The markets were fair in the latter half of 1916, but the demand has dwindled since then on account of the order prohibiting export to all destinations except the United Kingdom.

(*d*) *Receipts under the Village Act.*—Violent crime and cattle theft continued to be prevalent in the Pegu Division in the year under review, and numerous villages were fined for suppressing evidence or failing to take measures to prevent crimes or arrest criminals. Receipts under the Village Act consequently rose from Rs. 56,736 to Rs. 73,666. Fines increased for similar reasons also in Thatôn and Yamèthin. Elsewhere they were generally inflicted more sparingly; and the provincial total was larger by only Rs. 7,460 than in 1915-16.

(*e*) *Survey fees for* pottas.†—Rs. 20,173 were collected in Tavoy as fees for the survey of mining areas. Special arrangements for such surveys have been in force for two years, but progress was slow at first, and the above figure represents the first considerable recovery of the expenditure from those for whose benefit it has been incurred. In Thatôn and Mergui the fees collected were smaller than in 1915-16.

(*f*) *Other miscellaneous land revenue.*—Receipts under this head, which consist mainly of copying fees and of fines for failure to report changes in the possession of land in accordance with the law, amounted to Rs. 39,393, practically the same sum as in the previous year.

CHAPTER VI.

Settlements.

Statements XV and XVI.

15. Five settlement parties were engaged on settlement operations on the 1st July 1916; Nos. 1 and 4 Parties, which had completed the programme of work allotted to them, were disbanded on the 15th November 1916. No. 1 Party had practically been continuously in existence since 1879, when it was constituted as the first original settlement party under Mr. J. E. Bridges. No. 4 Party had been in existence since 1890. With the sanction of the Local Government special arrangements were made by which employment was found for the members of the two parties who possessed good records, partly by absorption in the remaining settlement parties and partly by appointment to the Land Records staff of various districts. A small section of the disbanded No. 4

* *Twinza.*—Native-owned wells worked by native methods.

† *Potta* or *patta* (Hindustani) has passed into the Burmese language meaning a grant or lease.

Party under Mr. R. B. Smart was temporarily employed in Shwebo for six months to reclassify the area irrigated by the Shwebo Canal. This section completed the work in May 1917. Thus at the close of the agricultural year ending on the 30th June 1917 there were only three settlement parties working in Burma.

During the year under review settlement operations were carried on in eight districts and covered a gross area of 11,417 square miles with an occupied area of 3,759,000 acres. In four of these districts * the field work had been completed before the beginning of the year, and the work of the settlement parties in these districts, covering a gross area under settlement of 4,788 square miles and an occupied area of 1,371,000 acres, was during the year under report confined to the compilation of statistics and the completion of the report. The reclassification of the area irrigated by the Shwebo Canal in the Shwebo District was undertaken by a section of the disbanded No. 4 Party and this work was also completed during the year. The total area reclassified consisted of 522 square miles with 207,000 occupied acres.

* Sandoway.
Kyaukpyu.
Prome.
Akyab.

In the remaining three districts† in which settlement operations were carried on during the year, soil classification and connected operations were completed over a gross area of 2,368 square miles comprising an occupied area of 916,000 acres.

† Magwe.
Sagaing.
Myaungmya.

During the year of review new settlements were sanctioned for portions of nine districts ‡ including three of the districts (Sandoway, Kyaukpyu and Prome) in which the settlement operations had been completed in the course of the year.

‡ Myingyan.
Magwe (Sale Township).
Pegu (Kawa, Pegu and Thanatpin Townships).
Insein (Hlègu Township).
Tharrawaddy.
Thayetmyo.
Sandoway.
Kyaukpyu.
Prome.

Settlements Completed.

16. *Myingyan.*—During the year final sanction was accorded to the introduction of the new settlement rates in the Myingyan District, including the Sale Township, which was transferred from Myingyan to Magwe with effect from the 1st July 1916. The settlement, which was carried out by No. 3 Party under Mr. J. S. Furnivall, I.C.S., was completed in February 1914 and covered an area of 3,072 square miles with an occupied area of 1,123,192 acres. At the rates proposed by the Settlement Officer the total land revenue amounted to Rs. 7,77,968, an increase of Rs. 81,934 or 11·8 per cent. on the existing demand. At the rates recommended by the Settlement Committee the increase on the existing demand amounted to Rs. 67,606 or 9·71 per cent. The rates were sanctioned for a period of 20 years from the 1st October 1916.

Pegu.—Sanction was also accorded during the year to the introduction of the resettlement rates in the Kawa Township and in the Pegu and the Thanatpin Townships of the Pegu District. The settlement of the Kawa Township, which covered an area of 306 square miles with an occupied area of 141,441 acres, was carried out by No 6 Party under Mr. C. F. Grant, I.C.S., and was completed in November 1914. At the rates proposed by the Settlement Officer the total land revenue demand amounted to Rs. 4,48,322, an increase of Rs. 21,366 or 5·00 per cent. on the existing demand. At the rates finally sanctioned the increase on the existing demand amounted to Rs. 50,406, an increase of 11·80 per cent. The settlement of the Pegu and Thanatpin Townships, which covered an area of 799 square miles with an occupied area of 295,887 acres, was carried out by the same party under Mr. A. J. Page, I.C.S., and was completed in December 1915, when No. 6 Party was disbanded. At the rates proposed by the Settlement Officer the total land revenue amounted to Rs. 8,98,554, an increase of Rs. 1,31,771 or 17·18 per cent. on the existing demand. At the rates finally sanctioned the increase on the existing demand amounted to Rs. 1,30,926, an increase of 17·07 per cent

The new rates were sanctioned with effect from the 1st July 1917 in a portion of the three townships and with effect from the 1st July 1918 in the remainder. The new settlement will expire throughout the area on the 30th June 1934.

Insein.—The resettlement of the Hlègu Township of the Insein District, which covered an area of 316 square miles with an occupied area of 119,711 acres, and which had been carried out by No. 6 Party under Mr. C. F. Grant, I.C.S., simultaneously with the settlement of the Kawa Township of the Pegu District and been completed in November 1914, was sanctioned during the year of report. At the rates proposed by the Settlement Officer the total land revenue demand amounted to Rs. 2,88,908, an increase of Rs. 9,031 or 3·2 per cent. on the existing demand. At the rates finally sanctioned the increase on the existing demand amounted to Rs. 25,142 or 8·98 per cent. The new rates were sanctioned with effect from the 1st of July 1917 in a portion of the area and with effect from the 1st of July 1918 in the remainder of the area. The new settlement will expire over the whole area on the 30th June 1933.

Tharrawaddy.—The Settlement Conference on the report of the third settlement of the Tharrawaddy District by Mr. J. L. McCallum, I.C.S., which had been completed in November 1915, was held shortly after the commencement of the year. At the rates proposed by the Settlement Officer the revised revenue demand was calculated to amount to Rs. 13,48,529, an increase of Rs. 1,52,859 or 12·78 per cent. The Settlement Officer's proposals with certain modifications were supported by the Settlement Conference and the Financial Commissioner, and were accepted by the Local Government. As finally sanctioned the revised rates will yield an estimated increase of Rs. 2,29,220 or 19·17 per cent. The rates were sanctioned for a period of 21 years over a portion of the area with effect from 1st July 1917 and over the remaining portion for a period of 20 years with effect from 1st July 1918.

Thayetmyo.—The settlement of the surveyed portion of the Thayetmyo District was completed in December 1915, and as noted in last year's report the submission of the report was delayed for various reasons for some months. The Conference to consider the report was held in November 1916. At the rates proposed by the Settlement Officer the total land revenue demand amounted to Rs. 2,39,360, an increase of Rs. 49,137 or 25·30 per cent. on the existing demand. The Settlement Officer's proposals were supported generally with some slight modifications by the Settlement Conference and by the Financial Commissioner, and were accepted by the Local Government. At the rates finally sanctioned the increase on the existing demand amounts to Rs. 53,689, an increase of 27·60 per cent. The rates were sanctioned for a period of 20 years from 1st July 1917.

Sandoway.—The first regular settlement of the Sandoway District was commenced by No. 1 Party under Mr. J. Clague, I.C.S., in November 1914. The settlement operations in this district were combined with those of the adjoining Kyaukpyu District. Two years were allotted for the completion of the operations in the two districts. Field work in the Sandoway District was completed during the year 1914-15. The compilation of the statistics was completed during the year under review and the report was submitted in November 1916. The area dealt with by the party in Sandoway was 275 square miles with an occupied area of 64,722 acres. The Settlement Officer based his proposed rates on a standard of one-seventh or one-eighth of the net produce value for the first and second class soils. Such low standards are necessary in a district of small holders whose standard of living is low, who have little surplus produce for export and who possess little spare cash. At the rates proposed by the Settlement Officer, when applied to the area assessed during the settlement year, 1914-15, the proposed demand was calculated to yield Rs. 1,16,930, an increase for Rs. 13,283 or 12·81 per cent. over the demand at the old rates. The report together with a note on the Settlement Officer's proposals submitted by the Deputy Commissioner, Sandoway, was reviewed by a Committee which consisted of Lieutenant-Colonel O. J. Obbard, I.A., who had just previously vacated the post of Commissioner of Arakan, and the Commissioner of Settlements. The rates proposed by the Settlement Officer were accepted by the Committee with slight modifications. The proposals as modified were accepted generally by the Financial Commissioner

and the Local Government, and the new rates were sanctioned for a period of 20 years from the 1st July 1917. With the modifications made in the Settlement Officer's proposals the increase over the old demand amounted to Rs. 15,447 or 14·90 per cent.

Kyaukpyu.—The first regular settlement of the area under supplementary survey in the Kyaukpyu District was commenced by No. 1 Party under Mr. J. Clague, I.C.S., in November 1914, along with the settlement of the Sandoway District. The field work of the party in the Kyaukpyu District was completed in 1915-16. The compilation of the statistics and of the report was concluded during the year under report, and the Settlement Officer submitted his report in November 1916. The party dealt with an area of 843 square miles with an occupied area of 201,794 acres. The district is a poor one, and the standard of living of the average cultivator is proportionately low. These considerations justified a low standard of assessment, and the Settlement Officer accordingly based his proposals generally on a standard ranging from one-sixth to one-tenth of the net produce value. At the rates proposed by the Settlement Officer, when applied to the area assessed during the settlement year, the proposed demand was calculated at Rs. 3,54,587, an increase of Rs. 68,708 or 24·03 per cent. over the demand at the old rates. The report together with a note on the Settlement Officer's proposals prepared by the Deputy Commissioner, Kyaukpyu, was reviewed by the same Committee which dealt with the Sandoway report. The Committee considered it necessary to reduce in several cases the rates proposed by the Settlement Officer for rice land. The proposals of the Settlement Officer as modified by the Committee were accepted generally by the Financial Commissioner and were sanctioned by the Local Government with some further slight modifications. The effect of the modifications made in the Settlement Officer's proposals was to reduce the increase to Rs. 44,045 or 15·41 per cent. on the old demand. The new rates were sanctioned for a period of 20 years from the 1st July 1917.

Prome.—The third settlement of the Prome District was commenced by No. 2 Party under Mr. S. Grantham, I.C.S., in November 1914. Owing to the complex conditions of the district and the abnormally small size of the fields and holdings the period of two years allowed for the settlement was barely sufficient. It was only by dint of strenuous work and by prolonging the field season well into the rains that Mr. Grantham was able to complete the settlement within the period sanctioned. The field work of the settlement was completed during 1915-16, and during the year under review the compilation of the statistics and of the report was completed. The Settlement Officer submitted his report in December 1916. The gross area of the district settled by the party amounts to 1,720 square miles with an occupied area of 368,318 acres. The precariousness of the outturn and the general poverty of the district necessitated a lenient assessment and in fixing his proposed rates the Settlement Officer generally based his rates on a standard of one-seventh of the net produce value. At the rates proposed by the Settlement Officer, when applied to the area assessed in the settlement year, the demand was calculated to yield Rs. 6,17,602, an increase of Rs. 45,339 or 7·9 per cent on the old revenue demand of Rs. 5,72,263. The proposals of the Settlement Officer were accepted subject to certain slight modifications by the Settlement Conference, the Financial Commissioner and the Local Government, and the new rates were sanctioned for a period of 20 years from the 1st July 1917.

Akyab.—The third settlement of the Akyab District was commenced by No. 4 Party under Mr. R. B. Smart, in November 1913. The area to be dealt with comprised 1,950 square miles with an occupied area of 736,000 acres. A period of three years was sanctioned for the completion of the operations. The field work of the party was completed during the year 1915-16. The compilation of the statistics was completed during the year under report. The settlement operations were brought to a conclusion and the party was disbanded in November 1916. Owing, however, to the Settlement Officer having to take up immediately the reclassification of the Shwebo Canal area, he was unable to complete the Akyab settlement report until March 1917. The report is at present under

consideration and will shortly be submitted for the orders of Government. The present settlement of the Akyab District expires for half the area on the 30th June 1918 and for the remainder of the area on the 30th June 1919.

Shwebo.—The reclassification of the area irrigated by the Shwebo Canal in the Shwebo District was commenced by a section of the disbanded No. 4 Party, under Mr. R. B. Smart, towards the end of November 1916. A period of six months was allotted for the completion of the work. When the proposal to reclassify this area was sanctioned, it was expected that only some three-quarters of the total irrigated area would require revision. But after preliminary examination of the land the Settlement Officer recommended the reclassification of the whole of the irrigated area, and his proposal was accepted. The reclassification work was completed in May 1917, and the report was submitted at the end of that month. The effect of the Settlement Officer's proposals was to raise the existing classification in the case of 73,000 acres, and to reduce it in the case of 26,000 acres, out of a total irrigated area of 207,000 acres. The financial effect of this revision, calculated on the basis of the area assessed in 1915-16 would have been to increase the combined demand under land revenue and water rate by Rs. 1,40,048 or 6·93 per cent. over the old demand of Rs. 8,27,072. With a view, however, to mitigating the hardship caused by the sudden enhancement in the case of lands which had been raised by more than one class, the Settlement Officer recommended the levy of intermediate rates on these lands. The Settlement Officer's proposals were accepted by the Settlement Committee and the Financial Commissioner, and were sanctioned by the Local Government. At the same time, following a recommendation of the Settlement Officer which was supported by the Settlement Committee and the Financial Commissioner, the combined land revenue and water rate on first class land has been reduced from Rs. 8 to Rs. 7·25. The net result of the operations was to yield an enhancement of 9·07 per cent. on the existing demand.

Kadônbaw Colony, Hanthawaddy.—During the year under report the disafforested Kadônbaw Reserve in the Hanthawaddy District was summarily settled by Mr. J. St. C. Saunders, I.C.S., the Colonisation Officer, with a small staff. The work was commenced in the middle of December 1916 and was completed in February 1917. The land in this area had been leased to tenancy co-partnership societies organised on co-operative lines. Under the terms of the leases the cultivated area will become liable to assessment to land revenue in 1917-18. The total area dealt with was about 37 square miles with a cultivable area of 18,000 acres, of which 14,500 acres were being worked at the time of settlement by 13 societies with 581 members. The report was submitted in the middle of June 1917 and was reviewed by a Committee consisting of the Commissioner of Settlements, the Commissioner of the Division and the Deputy Commissioner. The Committee found themselves unable to accept the proposals of the Settlement Officer, which were considered to be unduly low. The rates recommended by the Committee and finally sanctioned by the Local Government amount to two-thirds of the rates paid by the cultivators of the land in the tract adjoining the colony. These rates have been fixed for a period of five years, at the end of which time the full rates assessed in the adjoining tract will be levied.

Settlements in Progress.

17. *Magwe.*—The second settlement of the Magwe District was commenced by the No. 3 Party under Mr. H. O. Reynolds, I.C.S., in November 1915. A period of three years has been allotted for the completion of the operations. The area to be dealt with comprises a gross area of 2,721 square miles, of which 961,000 acres are occupied. During the year under report the programme of field work drawn up by the Settlement Officer at the beginning of the second year's work was completed. The total area in which soil classification and connected operations were carried on during the year was approximately 1,116 square miles with an occupied area of 394,000 acres. Crop reaping for all staple crops was also carried out over the whole district.

Sagaing.—The second settlement of the Sagaing District was commenced by No. 5 Party under Mr. B. W. Swithinbank, I.C.S., in November 1915. A period of three years has been allotted for the completion of the operations. The gross area to be settled comprises 1,824 square miles, of which 766,000 acres are occupied. During the year of report, the second year of the operations, satisfactory progress was made. Crop selection and measurement were carried out over the whole area. The counting of the toddy-palms and the more important enquiries for the area in which the soil classification had been carried out during the previous year, 1915-16, were completed during the year of report. The area in which soil classification and connected work were carried on during the year amounted to 842 square miles with an occupied area of 386,000 acres.

New Settlements commenced.

18. *Myaungmya.*—The revision settlement of a portion of the Myaungmya District was commenced by No. 2 Party under Mr. S. Grantham, I.C.S., in November 1916. The area to be dealt with covers about two-thirds of the cultivated area of the district and comprises a gross area of 1,562 square miles with an occupied area of 454,000 acres, situated in the Wakèma, Moulmeingyun and Myaungmya Townships. In the area to be settled is included the original settlement of a gross area of 49 square miles, with 17,500 occupied acres, situated in the Hlaingbon and Kazaung circles of the Moulmeingyun Township. A period of two years has been sanctioned for the operations. The progress of the work has, however, been somewhat slower than was originally anticipated owing mainly to the difficult nature of the country, and it is probable that a third year will be required. The total area in which soil classification and connected work was carried on during the year comprises 410 square miles with an occupied area of 136,000 acres. This included the area for original settlement.

Financial Results.

19. Statement XVI shows that new regular settlements were sanctioned during the year in portions of nine districts. These new settlements are calculated to produce an enhancement of demand amounting to over six and a half lakhs, an increase of 14·72 per cent. Owing, however, to the application of intermediate rates and to the fact that in certain portions of the Pegu, Insein and Tharrawaddy Districts the new rates do not come into force until July 1918, the immediate enhancement will be considerably less. The expenditure during the year of report of all the settlement parties that were at work during the year was Rs. 3,05,528. Statement XV shows that for the settlements actually completed during the year the settlement operations cost Rs. 98 per square mile of the gross area or about five annas per occupied acre.

Control and General.

20. Mr. R. E. V. Arbuthnot, I.C.S., continued to hold the appointment of Commissioner of Settlements and Land Records throughout the year, but was absent on privilege leave from the 18th of July until the 30th of October 1916, during which time Mr. D. F. Chalmers, I.C.S., Deputy Director of Land Records, officiated in charge of the department. All parties were inspected by the Commissioner of Settlements during the year with the exception of No. 3 Party, which was however inspected just before the beginning and immediately after the close of the year under report.

CHAPTER VII.

Transfers, Tenancies, and Agricultural Advances.

21. The statistics tabulated in statements XI and XII were collected during the year of report over 17,304, 495 acres of occupied land, as compared with an

area of 17,272,840 acres over which similar statistics were collected during the year 1915-16. The area over which the statistics were collected shows a considerable decrease in the Myingyan and Magwe Districts, taken together, and in the Lower Chindwin District, due to the exclusion of the areas which have been placed under fixed assessment, and for which statistics are no longer recorded.

Statement XI

22. *Sales, non-usufructuary mortgages and redemption.*—The table below summarizes and compares the figures for the last two years :—

		Occupied area to which statistics relate.	Sold during the year.		Mortgaged during the year (non-usufructuary).		Total area under non-usufructuary mortgage at end of year.		Redeemed during the year.
		Acres 000's omitted.	Acres 000's omitted.	Rate per acre in rupees.	Acres 000's omitted.	Rate per acre in rupee.	Acres 000's omitted.	Rate per acre in rupee.	Acres 000's omitted.
Lower Burma	1915-16	9,305	391	63	649	41	2,069	35	229
	1916-17	9,412	504	62	561	41	2,296	41	315
Upper Burma	1915-16	7,968	40	45	8	37	50	38	2
	1916-17	7,892	44	47	10	43	53	39	5
Provincial Total.	1915-16	17,273	430	62	657	41	2,118	35	231
	1916-17	17,304	548	61	571	41	2,349	41	320

The area sold during the year under report, 548,211 acres, was greater by 117,815 acres than in 1915-16. While the area mortgaged during the year, 570,905 acres, was less by 86,381 acres, the area redeemed, 320,265 acres, was greater by 89,549 acres than in the previous year. The total area under mortgage without possession, however, rose by 230,368 acres to 2,348,828 acres.

The area transferred by sale was 3·2 per cent. of the whole area covered by the statistics as against 2·5 per cent. in the previous year. The area mortgaged during the year was 3·3 per cent. of the whole as against 3·8 per cent. in 1915-16, and the area redeemed was 1·9 per cent. of the whole as against 1·3 per cent. in 1915-16. The area of land under mortgage at the end of the year rose by 10·9 per cent. and was 13·6 per cent. of the whole area covered by the statistics.

Figures for Lower and Upper Burma show that the area sold was in Lower Burma 5·4 per cent. of the whole occupied area as against 4·2 per cent. in 1915-16: in Upper Burma the area sold amounted to only ·56 per cent. of the whole area. The area mortgaged during the year in Lower Burma was 6 per cent. of the whole area as against 7 per cent. in the previous year, and the total area under mortgage without possession at the end of the year was 24·4 per cent. as against 22·2 per cent. in the previous year.

The total value of the land sold was 69 lakhs more, and of the land mortgaged during the year 34 lakhs less, than in 1915-16. The average acre value of the land sold was Rs. 61 as against Rs. 62 in 1915-16, while the mortgaged value remained the same.

Of the area sold 92 per cent. and of the area mortgaged without possession 98 per cent. were in Lower Burma. Pegu with 14,393 acres shows the biggest increase in land sales but seven other districts had increases of over 7,500 acres and all Lower Burma districts except Thayetmyo report increased sales. While few districts show an increase in mortgaged areas, Myaungmya alone with 5,784 acres having an increase of more than 5,000 acres, there were notable decreases of 22,441 acres in Tharrawaddy and 19,464 acres in Akyab. The increase in the area of land redeemed was exceptionally high (30,490 acres) in Pyapôn, but increases of over 5,000 acres were also recorded in Pegu, Myaungmya, Tharrawaddy, Akyab, Hanthawaddy, Bassein, and Ma-ubin. Of the districts in which sales of over 20,000 acres were recorded five districts show an increase in the average acre value, the most marked increase over the previous year being in Amherst from Rs. 51 to Rs. 71 an acre : seven districts on the other hand report

smaller acre values for land sold, the fall in Toungoo from Rs. 71 to Rs. 46 and in Insein from Rs. 91 to Rs. 77 being worthy of note. The variation from the previous year in mortgage values in the districts in which over 20,000 acres were mortgaged during the year was small and showed no real upward or downward tendency.

In Upper Burma only four districts, Mandalay, Yamèthin, Shwebo, and Kyauksè, report sales of over 5,000 acres, and only Yamèthin had an area of over 10,000 acres under mortgage without possession at the end of the year.

The most striking feature of the returns in Lower Burma is the great increase in the area of land sold. Though the paddy crop and the prices obtained by the cultivators were on the whole better than in 1915-16, the reports indicate that everywhere, except possibly in Amherst and Pyapôn, money was harder to obtain this year. Mortgagees were continually pressing for the return of their money and to satisfy their demands land had to be remortgaged or sold outright—in fact in Tharrawaddy it is said that redemption was a mere incident in the sale. Many of the sales recorded are in reality foreclosures on mortgages which mortgagors could not repay. In Akyab cultivators had either to sell their land outright to obtain funds or to register mortgages as sales, while in Hanthawaddy speculators had to surrender land for money formerly advanced on promissory notes which they could not repay. That the average acre value has declined so little is due to the fact that good land is still sought after for investment by wealthy people in spite of the increased unwillingness of the professional money-lender to lend on land security. Where, as in part of Tharrawaddy, a succession of bad seasons has prevented recuperation by the cultivators, the fall in prices has been marked, and only land under established cultivation and with an unassailable title has been accepted in mortgage. On mortgaged land there is generally a considerable margin in favour of the mortgagee and had any great proportion of the sales been forced a fall in prices such as took place in Insein and Tharrawaddy might have been expected in all districts. The increased population and the demand for land in Tavoy town has naturally resulted in a rise of values in Tavoy. Against the general view as to the tightness of money and the demand for better security, it is reported from Pyapôn that the increase in the redeemed area was due to land being redeemed to be pledged again at lower rates of interest, and from Amherst that the financial situation was easier in the year under report.

In Upper Burma the increase in sales in Mandalay was due partly to land being sold to pay debts and partly to speculation in land for growing white beans. In Kyauksè the decrease in sales and increase in redemptions was due to the good season, which put the cultivator in a more satisfactory position. Generally owing to the comparatively good harvest the variations from last year were small and there was no important rise or fall in values apart from variations due to sales of valuable urban land.

23. *Area occupied by agriculturists and tenancies.*—Of the total occupied area for which statistics are recorded, 14,605,712 acres were occupied by agriculturists and 2,698,783 acres by non-agriculturists. The area occupied by agriculturists shows a decrease of 141,987 acres as compared with the previous year. The area held by resident non-agriculturists rose by 35,989 acres to 834,574 acres, and the area held by non-resident non-agriculturists by 137,653 acres to 1,864,209 acres. The percentage of the whole area occupied by agriculturists was 84·4 per cent. as against 85·4 in 1915-16 and 85·3 in 1914-15. Statement XII.

In Lower Burma including Thayetmyo agriculturists occupied 7,281,499 acres or 77 per cent. and non-agriculturists 2,130,386 acres or 23 per cent. of the whole occupied area. All but four districts in Lower Burma report a smaller percentage occupied by agriculturists than in the previous year. Non-agriculturists now hold 43 per cent. of the whole occupied area in Hanthawaddy, 34 per cent. in Pyapôn, 32 per cent. in Insein, 31 per cent. in Ma-ubin, 28 per cent. in Toungoo, and 27 per cent. in Pegu. The increase in the areas held by non-resident non-agriculturists in Lower Burma is striking, no less than 11 out of 19 districts reporting increases of over 8,000 acres in the areas so held, while only two districts report similar increases in the areas held by resident non-agriculturists.

In Upper Burma excluding Thayetmyo agriculturists occupied 7,324,213 acres or 92·8 per cent. and non-agriculturists 568,397 acres or 7·2 per cent. The percentage of the area held by non-agriculturists is above 10 per cent. only in Minbu, Mandalay, and the Upper and Lower Chindwin.

The area let at full rents rose by 197,604 acres to 3,351,219 acres, Akyab, Insein, Pegu, and Ma-ubin showing increases of over 20,000 acres: of this area 3,256,991 acres or 97 per cent. were in Lower Burma. If all the land owned by non-agriculturists in Lower Burma was let, 1,126,605 acres must have been let by owners classed as agriculturists. The marked excess of the areas let at full rents over the areas held by non-agriculturists in Akyab, Tharrawaddy, Pegu, Bassein, Henzada, and Myaungmya as compared with other Lower Burma districts indicates the existence of a large body of owners who cultivate part and let part of their land. The area let at full rents has reached more than half of the whole occupied area in Hanthawaddy, nearly half in Pegu, and well over a third in Akyab, Insein, Tharrawaddy, Bassein, Myaungmya, Ma-ubin and Pyapôn.

The total amount of rent paid rose by 43 lakhs to 431 lakhs, the total amount paid in Lower and Upper Burma respectively being in the same proportion as the area rented. The rent roll was largest in Hanthawaddy (66 lakhs), Pegu (50 lakhs) Myaungmya (47 lakhs), and Pyapôn (44 lakhs). A fair season in 1915-16 and the anticipation of good prices after the recovery of the rice market resulted in rents in Lower Burma either remaining at a steady level or being slightly enhanced. Out of thirteen Lower Burma districts in which the rent paid was over 10 lakhs, the average acre rent rose in five districts, remained stationary in seven, and fell in one. The average rent in money value rose from Rs. 12·3 an acre in 1915-16 to Rs. 12·9 an acre, but this is due mainly to the higher prices at which the rents paid in kind were commuted.

During the year the number of tenants who had rented the same land continuously for five years or more rose by 3,521 to 30,673, or 14 per cent. of the total number of tenants. Continuity of tenure is most common in Akyab, Hanthawaddy, and Henzada, and most uncommon in Tharrawaddy, Pegu, and Bassein. In Bassein it is reported that increasing numbers of tenants who were a short time ago independent owners of the holdings which they cultivate receive no privileged treatment in the matter of rent. Bassein also reports that fallowed areas are increasing each year in consequence of the landlords' demands. In Myaungmya tenants continuously working the same land are decreasing and are being replaced by a class who while nominally tenants are really labourers working under contracts which reserve the bulk of the produce to the landlord.

In Minbu the last of the landlords in the Môn Canal tract who had stood out for years against the acceptance of reasonable rents gavé way and let their lands. The district reports generally afford very little evidence of any considerable oppression or rack-renting by the landlords.

Statements XIII, XIIIB and XIIIC.

24. *Agricultural advances.*—Exclusive of advances to co-operative societies, which have been discussed in the report on the working of such societies, the advances made during the year amounted to Rs. 12,55,163, while at the beginning of the year Rs. 13,95,213 were outstanding; thus the total amount on loan was Rs. 26,50,376 or Rs. 1,02,993 more than in 1915-16. Rs. 16,44,374 were due for collection during the year and Rs. 12,08,389 were collected. The amount suspended by competent authority, Rs. 1,13,943 was less by Rs. 37,705 than in the previous year, while the sum overdue, Rs. 2,73,453 was Rs. 10,593 more. Rs. 856 were remitted as against Rs. 712 last year. The balance outstanding at the end of the year, Rs. 14,41,131 was Rs. 46,658 more than in 1915-16. The amount remitted, Rs. 856, was only ·05 per cent. of the amount due for collection, while suspensions by competent authority were 7 per cent. of the amount due.

Advances and collections show some striking differences; of the total amount advanced (Rs. 26,50,376), four districts, Kyaukpyu (Rs. 2,55,554), Prome (Rs. 2,25,875), Yamèthin (Rs. 2,43,622), and Shwebo (Rs. 2,03,513), return over one-third; and of the balance outstanding at the end of the year, (Rs. 14,41,131), five districts, Kyaukpyu (Rs. 1,82,495), Prome (Rs. 1,07,505), Shwebo

(Rs. 1,38,791), Meiktila (Rs. 1,44,392), and Yamèthin (Rs. 1,40,371), were responsible for just half.

The amount suspended by competent authority fell by Rs. 37,705, but the amount overdue rose by Rs. 10,593. The heaviest suspensions were in Upper Burma, where Shwebo, Kyauksè, and Yamèthin had each to suspend payment of over Rs. 13,000. In Lower Burma, Kyaukpyu and Ma-ubin alone had more than Rs. 7,500 suspended. Three districts had over Rs. 20,000 overdue, namely Kyaukpyu Rs. 97,319, Yamèthin Rs. 43,925, and Ma-ubin Rs. 20,015. The Deputy Commissioner, Kyaukpyu, reports that he can only hope to recover the outstanding loans by waiting for the return of better times. In Yamèthin the Deputy Commissioner reports that it was necessary to grant suspension in all deserving cases owing to damage by floods, failure of second crops, the fall in the price of paddy, financial stringency, and the ready response to the war loan. Part of the amount noted as overdue was collected between the end of the financial and that of the agricultural year.

In most districts the comparatively good season and good prices are reflected in the figures for loans. When however it is seen that the total amount advanced in the Province is not a quarter of the money lent on mortgage in Hanthawaddy or Pyapôn and is less than half the money lent on mortgage in any one of seven other Lower Burma districts, and that as pointed out above four districts share one-third of the total advance, it must be admitted that the effect of the loans can be but slight in most districts. As the Deputy Commissioners, Akyab and Bassein, point out cultivators prefer to go to private money-lenders because there is less formality and they can get larger sums. The Deputy Commissioner, Ma-ubin, remarks that Township Officers do not advertise the fact that money is available for distribution, while cultivators fear lest recovery proceedings may be summarily taken in case of any default. The value of the advances is generally recognized by the Deputy Commissioners, but it is also recognized that Township Officers dislike the work in connection with the loans. Apart from the heavy work and responsibility involved, the distribution of the advances, where applications are many and the amount of money available is small, inevitably lays them open to charges of favouritism or worse.

In most districts the loans are used for buying plough cattle and seed. Cases of misappropriation were few. In Amherst a borrower was personated and a loan taken in a false name. In Pakôkku a case of forgery in connection with loans in 1913-14 came to light, and a *thugyi* * and two villagers were convicted. In Mônywa a case in which a *thugyi* is alleged to have induced cultivators to borrow and share the proceeds with him is still under enquiry. It is said that some of the loans were taken in Mergui merely to pay revenue, and the Deputy Commissioner, Amherst, thinks that Township Officers did not exercise their discretion well in the giving out of loans, as practically no attempt was made to verify applications or to see that the loans were spent properly. The Deputy Commissioner, Akyab, finds that Township Officers do not always recommend suspension where it is desirable and may thus rob a loan of all its value.

The Deputy Commissioner, Sandoway, attributes the unpopularity of fishery loans to the shortness of time allowed for repayment.

Under the Land Improvement Loans Act Rs. 15,650 were advanced during the year. Rs. 31,204 were outstanding, so that the total sum advanced at the end of the year was Rs. 46,854. Of a total of Rs. 15,157 due for collection Rs. 12,433 were collected, Rs. 1,685 remitted, Rs. 1,389 suspended by competent authority, and Rs. 1,175 were overdue. The loans are used mainly for constructing dams, small canals, and tanks for irrigation and are practically confined to Upper Burma, where Myingyan in the year under report took three-fifths of the whole amount advanced. Remissions were due in Amherst to the failure of a cotton-growing scheme begun in 1904 and in Yamèthin to the failure of a dam and the taking over of a private work by the Irrigation Department. Statement XIIIA.

The interest on loans collected during the year was Rs. 1,22,112 out of which the interest charges of the Government of India at 3½ per cent. were Statement XIV.

*Thugyi.—Headman, either of a circle (*taik*) in Lower Burma, of a group of villages (*myo*) in Upper Burma, or of a village (*ywa*) in either part of the Province.

Rs. 74,186. As Rs. 25,41 were remitted, the profit to the Local Government was Rs. 45,385.

CHAPTER VIII.

Revenue Proceedings.

Statement VIII.

25. *Proceedings against defaulters.*—The amount of revenue for the realization of which application was made was Rs. 11,88,901 or Rs. 2,87,624 less than in the previous year, although still considerably more than the usual amount in the years preceding the war. The amount realized was Rs. 9,61,129 or 80·8 per cent., against 84·4 per cent. in 1915-16. Movable property was sold in 813 cases, against 737 in the previous year; but the number of processes of every other kind was considerably smaller. Warrants of arrest were fewer by 26 per cent., while the number of persons arrested and committed to jail shows a decrease of 54 per cent. Warrants of attachment of property were 29 per cent. fewer.

In Akyab the number of warrants of all kinds was considerably smaller than in 1915-16, but land was brought to sale in more cases. For the most part, however, it was newly occupied land of little or no value in flooded areas. The number of recovery proceedings instituted in Kyaukpyu was large in proportion to the revenue demand, and this district shows the second highest figures in the Province under both warrants of arrest and persons arrested. In spite of this only 21 per cent. of the revenue involved in these proceedings was recovered. Five persons only were committed to jail, and although 811 warrants of attachment of property were issued, only 30 sales took place. In Rangoon the number of proceedings for recovery of town land rent shows a satisfactory decrease. The collection of land revenue in the frequently flooded Twante and Kungyangôn Townships of Hanthawaddy gave trouble as usual, but the number of sales of immovable property, though large (216), was 32 per cent. lower than in 1915-16. Sales of immovable property were numerous also in the flooded tracts of Tharrawaddy, where much of the land has little value. Movable property was sold in many cases in the Monyo Township of this district for the recovery of capitation tax, while with the same object eight persons were committed to jail from the Tharrawaddy and Letpadan Townships. The amount of revenue for the recovery of which proceedings were taken in Pegu, Rs. 83,967, was the largest in the division, but the fact that 95 per cent. of this was recovered with the issue of a very moderate number of coercive processes hardly supports the suggestion mentioned in earlier paragraphs that the work of collection presented peculiar difficulties in this district. In Bassein there was a large reduction in the number of warrants of arrest and of persons arrested, although the figures under both of these heads are still far higher than those of any other district in the Province. Fifteen contumacious defaulters in the payment of capitation-tax were sent to jail. The number of cases in which property both movable and immovable was sold in Henzada appears to have been unnecessarily large, and suggests a lack of personal energy in collection on the part of some of the Township Officers. In the other districts of the Irrawaddy Division the number of processes was generally well below that in the previous year. In the Tenasserim Division, except for a larger number of warrants of arrest in Toungoo, and of sales of immovable property in Tavoy, the figures indicate a satisfactory state of affairs as regards the payment of revenue. Most of the warrants of arrest in Toungoo are ascribed to mistaken zeal on the part of one Township Officer in the collection of capitation-tax.

In Upper Burma, as usual, there was little need for recourse to coercive processes. The largest amount for recovery (Rs. 1,11,718) was due in the Mandalay District, the bulk of this being fishery revenue, which involved the issue of a number of warrants of attachment of property. Pakôkku shows 79 persons arrested, and Meiktila 35, but no special reasons are given for these comparatively large numbers.

26. *Commission paid for the assessment and collection of revenue.*—(*i*) *Circle thugyis.**—The adoption of the system of revenue collection by village headmen on the death or retirement of circle *thugyis* was responsible for a reduction of 14 in the number of *thugyis* who drew commission inthe year under report. The balance payable as commission after deductions was Rs. 1,02,022, of which all but Rs. 4,902 was disbursed within the year. Of the latter sum, Rs. 2,055 were due in the Hanthawaddy District, not to *thugyis* but to the Burmah Oil and other companies who collect revenue from their employees, and who do not as a rule apply punctually for the payment of commission. Rs. 2,009 were due to five *thugyis* in Kyaukpyu, who through difficulties of collection failed to pay in the whole of their revenue before the end of the year. Elsewhere the outstandings of commission were small amounts awaiting payment at the convenience of the *thugyi* concerned. The average remuneration was Rs. 1,229, or Rs. 75 less than in the previous year. Statement IX.

(*ii*) *Village headmen.*—There was an increase of 30 in the number of revenue collecting village headmen. In Lower Burma ten districts in which circle *thugyis* died, retired or were removed show a total increase of 148 in the number of revenue-collecting village headmen. To set off against this increase, 30 headmanships in which the amount of commission was too small for a separate charge were abolished by amalgamation with other charges. In Upper Burma eight headmanships were added through the splitting up of *myothugyis'* charges in Sagaing and the Upper Chindwin, while there was a decrease of 96 in ten other districts through the amalgamation of small charges. Yamèthin contributed 50 towards this total.

The average commission paid to headmen was Rs. 156, nine rupees more than in the previous year. An increase of Rs. 39 in Yaméthin resulted from the amalgamation of charges already mentioned. An apparent decrease of Rs. 47 in Mergui was due to the temporary withholding of commission beyond the end of the year pending explanation of dilatoriness in collection. Rs. 3,314 remained undisbursed at the end of the year in this district, out of the provincial total of Rs. 14,213. Other districts in which considerable sums were outstanding at the end of the year were Akyab (Rs. 1,679), Pakôkku (Rs. 1,609), Myitkyina (Rs. 1,242) and Sagaing (Rs. 1,037). These sums, however, were made up of small amounts due to a number of headmen from remote villages, who had not had occasion to visit the township office and draw them before the end of the year. In nine districts there was no outstanding commission at the close of the year.

There were nine cases in which headmen were prosecuted for misappropriation of revenue or tampering with tax tickets, and six were convicted and imprisoned, the remaining three being still under trial at the time of report. Three others disappeared on the appearance of evidence of misappropriation on their part. Eleven cases of temporary misappropriation or other less serious irregularity were punished by dismissal or removal. In all cases in which Government money was involved the loss was made good by the headmen themselves or by their sureties.

27. *Area granted or leased for cultivation.*—The figures under this head show a rise of 1,577 acres above those of the previous year, mainly owing to the more extensive issue of grants for rubber cultivation under the revised rules mentioned in the report for 1915-16. It is evident from the figures, however, that little real progress has been made in the development of the rubber industry. In all 37 grants were issued, covering a total area of 4,240 acres. The only considerable areas granted in single cases were 1,180 acres in Thatôn, 701, 535 and 296 acres in Mergui, and 476 acres in Insein. If the total area of these five grants be excluded, the average size of the remaining grants issued was only 33 acres. In Mergui 116 applications for grants were received during the year, covering a total area of 6,042 acres, or an average of 52 acres. These small holdings are commercially unsound, for rubber cannot be produced at a profit unless the size of an estate is sufficiently large to permit of the establishment of a properly equipped factory. Shortage of capital at the present time stands in the way of the formation of such estates, but arrangements to reserve blocks of Statement X.

* *Thugyi.*—See note on page 19.

suitable land for the grant of large areas are now under consideration. The newly introduced royalty of 2 per cent. on the net value of rubber produced in the Province brought in a total amount of Rs. 49,947 (classed as forest revenue), of which only Rs. 8,717 were refunded within the year as having been paid on rubber produced from land granted or leased under the old rules on which the period of exemption had not yet expired. The conversion of old grants and leases into grants under the new rules has begun, but has not yet been carried out to any very large extent.

Grants or leases for ordinary paddy cultivation continued to be issued only in special circumstances rendering the conferment of title desirable. An area of 133 acres of disafforested land in Tharrawaddy was granted to a retired Burman police-officer for the cultivation of staples to be approved by the Director of Agriculture or of pure seed of improved varieties obtainable from the Government farm at Hmawbi. In the Amherst District 197 acres were leased for lemon grass cultivation, and in Ma-ubin 44 acres for *thinbin** cultivation. Most of the remaining grants or leases were for miscellaneous garden cultivation. Leases continued to be issued in the special lease area of Hanthawaddy and Insein.

Revenue free grants (*i*) *Religious purposes.*—The area granted free of revenue for the erection of religious edifices, such as *kyaungs* †, shrines and temples, was smaller by 65 acres than in the previous year. In Mandalay 3·10 acres were granted for a Hindu temple. There were no other large grants calling for special notice.

(*ii*) *Public purposes.*—The total area granted free of revenue for public purposes was 33 acres, against 39 in 1915-16. The largest area granted was one of 4·38 acres for a tank in Magwe. An area of 1·40 acres was granted for a municipal office at Pyinmana; 1·52 acres were granted for an Anglo-Vernacular Buddhist school at Minhla in the Tharrawaddy District, and a smaller area in connection with a Roman Catholic Mission school at Toungoo. The remainder of the total was made up of areas of a few acres in each case granted for burial grounds, and of smaller areas for the construction of *zayats*‡ or wells.

Area granted or leased as thugyisa.§—Only 287 acres were granted or leased as *thugyisa*, against 384 acres in 1915-16. An area of 32 acres was leased to one headman whose commission is inadequate in Pegu. The other allotments were generally small.

Statement X-A.

28. *Assignments of land revenue.*—The addition to the total value of assignments of land revenue was Rs. 691, which is less by Rs. 111 than that shown in the returns for 1915-16. There were no specially large assignments. The figures correspond generally to the areas shown in statement X as newly granted *thugyisa* in Upper Burma and as granted free of revenue for religious and public purposes. An area of 6·45 acres in the Insein District was exempted from assessment to land revenue as the curtilage of a much frequented pagoda near Rangoon. A number of smaller areas were similarly exempted from revenue, without being granted, in Toungoo, Pyapôn and Tharrawaddy.

29. *Waste land grants under the old rules.*—In the Akyab District revenue became payable at revised rates during the year under report on twelve waste land grants made under the rules of 1839—41, and the total revenue payable in the district from this source rose in consequence by Rs. 31,157. Six grants made under the rules of 1865 in Hanthawaddy were resettled and the rent fixed at the maximum rate of Rs. 1-8-0 in perpetuity.

30. *Inspections.*—All Deputy Commissioners in Lower Burma did an adequate amount of inspection. In Thatôn and Henzada the proportion of subordinate offices inspected by Deputy Commissioners was below the average, but in these districts most of the offices which escaped inspection by the Deputy Commissioner were visited by the Commissioner. Out of a total of 190 revenue offices and record-rooms, 149 were inspected, some of them twice, by Deputy Commissioners, and 41 by Commissioners. Subdivisional Officers inspected 40 township

* *Thinbin.*—*Thalia cannæformis*, the stalk of which is used for weaving mats.
† *Kyaung.*—A Buddhist monastery.
‡ *Zayat.*—Public rest-house.
§ *Thugyisa.*—Land assigned as an appanage of the office of *thugyi* or headman.

offices out of 98 subordinate to them. No inspection of subordinate offices was done by the Subdivisional Officers in Hanthawaddy, Pegu, Myaungmya, Thatôn or Mergui.

In Upper Burma the work of office inspection received satisfactory attention in the Magwe and Mandalay Divisions. In the Sagaing and Meiktila Divisions the claims of recruiting for the Labour Corps and of promoting the war loan were generally preferred. The total number of inspections was consequently smaller than in the previous year. Out of 151 revenue offices and record-rooms, 99 were inspected by Deputy Commissioners, and 15 by Commissioners. Subdivisional Officers inspected 28 subordinate offices.

The state of the record-room at Thatôn, of the subdivisional offices at Pyapôn and Salin, and of the township offices at Kungyangôn, Syriam, Shwegyin, Pa-an, Bilin, Yenangyaung and Kalemyo, was found in the course of inspection to be unsatisfactory.

31. *Concluding remarks.*—The revenue administration of the year has been fortunate in that it contains few features of outstanding note. Agricultural conditions were generally favourable, and land revenue has continued to grow in volume with extensions of cultivation and revisions of rates of assessment. The effects of the war were felt chiefly in the capitation-tax and fishery revenue. The number of persons assessed to capitation-tax was still slightly below the pre-war figures of 1913-14. The reduction in numbers of the migratory Indian coolie population, resulting largely from shortage of shipping, tends to check the growth of this revenue. Fishery revenue is recovering slowly from the set-back of 1915-16. Petroleum output and revenue decreased considerably during the latter half of the year of report, but it would be unwise to assume from the figures that there is any general deterioration in the oil-fields.

The recovery of the revenue was made with fewer processes than in 1915-16, and reports of difficulty in collection have been received from one or two districts only. Work connected with the war has naturally interfered to some extent with the amount of routine inspection of offices. The Financial Commissioner trusts that where time cannot be found for detailed inspections examinations will be made from time to time of the more important branches of work in each office.

The following officers are specially commended for their revenue work during the year:—

Deputy Commissioners.—Messrs. Hardiman and Pennell, Lieut-Col. Langtry, Maung Ngwe Kaing, K.S.M., A.T.M., Messrs. Lowry, Chalmers and Perkins.

Subdivisional Officers.—Maung San Aung, A.T.M., Maung Po The (1), B.A., Mr. C. K. Davis, Maung Tha Shun, Maung Po Thi, A.T.M., Maung Po Nu, Maung Po Tun (2), Messrs. Dunkley and Spargo, Maung Nyi Bu, Maung Hla Bu (1), B.A., Maung Ba Thu, Maung So Min (1), Mr. A. Samuel, Maung Po Ku, Mr. J. Carey, Maung Tin (1), K.S.M., A.T.M., Maung Po Than (1), Maung Po Thaw and Mr. Barclay.

Akunwuns and Inkunwuns* †—Maung Tha Ban (1), B.A., Mr. Vaillant, Maung Tha Nyo (2), A.T.M., Maung Ba Po, Maung Tha Dun U, Maung Ba Ko, B.A., Maung Ba Tin (3), B.A., Maung Aung Zan, Maung Shwe Zan Aung, B.A., A.T.M., Maung Ba Kin (1), Maung Po Mya (*Inkunwun*), Maung Ba Tok (*Inkunwun*), Maung Gyi (6), Maung Ba Shin (2), Maung Nyein (2), Maung Shwe Law, Maung San Gyaw, Maung Lu Gale (4), Mr. A. S. Phipps, Maung Tun Mra U, Maung Paw Tun (2) and Maung Tun, B.A.

Township Officers.—Maung Tha Zan (3), Maung Kin Lat, Maung O Thu Za, Maung Bo (1), Maung Ba Bo, Maung San Shein (2), B.A., Maung Shwe Gaung, Maung Ba Hla, B.A., Maung Chit Kaing, Maung Chit Swe, Maung Ba Thu, Maung Po Saung, Maung Ba Swe (1), Maung Po Tin, Maung Su, Maung Po Shein, Maung Pe (4), Maung Me, Maung Ba, Maung Ba Gyaw, Maung Mya (2) Maung San Ya, T.D.M., Maung Maung (6) and Maung Thein Maung (4).

By order,

I. G. LLOYD,

The 17th November 1917. *Secretary to the Financial Commissioner, Burma.*

* *Akunwun.*—An officer of the Provincial or Subordinate Civil Service in charge of a district revenue office under the Deputy Commissioner.

† *Inkunwun.*—An officer of the Subordinate Civil Service in charge, under the Deputy Commissioner, of the fishery revenue in a district.

G.B.C.P.O.—No. 120, F.C., 6-4-1918—440

APPENDICES.

STATEMENT I.—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ended the 30th June* 1917 (Paragraphs 4—6 of Report, pages 2—4).

Division and District.	Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	857,375	790	20,43,370	...	1,054	790	20,41,004	1,312
Northern Arakan	11,202	2,225	8,139	37	2	2,188	6,681	1,456
Kyaukpyu ...	203,062	16,685	2,93,368	1,040	1,775	15,645	2,71,317	20,276
Sandoway ...	91,899	...	1,45,142	...	188	...	1,42,096	2,858
PEGU ... Rangoon Town ...	8,553	143	50,084	...	140	117	49,883	87
Hanthawaddy ...	828,557	...	28,30,083	...	17,604	...	28,12,479	...
Insein ...	554,924	...	17,52,956	...	4,944	...	17,48,012	...
Pegu ...	877,020	6,779	21,66,501	1,567	7,592	5,212	21,44,951	13,958
Tharrawaddy ...	558,864	1,206	12,66,923	535	1,206	671	12,65,717	...
Prome ...	386,626	112	5,89,642	...	630	112	5,87,254	1,758
IRRAWADDY Bassein ..	789,404	16	20,20,152	...	46,460	16	19,72,638	1,054
Henzada ...	613,743	436	16,13,746	...	10,080	436	16,03,193	473
Myaungmya ...	740,346	66	22,51,528	...	3,614	66	22,47,914	...
Maubin ...	481,776	138	14,34,800	24	46,559	114	13,85,945	2,296
Pyapôn ...	686,846	...	21,00,993	...	4,516	...	20,96,477	...
TENASSERIM Toungoo ...	457,358	...	10,79,272	...	11,290	...	10,67,982	...
Salween ...	29,288	...	32,625	...	6	...	32,589	30
Thatôn ...	764,935	37	15,33,335	...	3,420	37	15,29,717	198
Amherst ...	539,773	333	10,29,854	235	3,500	98	10,24,145	2,209
Tavoy ...	143,403	374	3,25,613	...	498	374	3,25,115	...
Mergui ...	120,011	11	2,81,564	11	8,092	...	2,72,977	495
MAGWE ... Thayetmyo ...	183,823	170	2,50,978	...	401	170	2,50,577	...
Pakôkku ...	431,806	12,483	6,04,331	417	306	12,048	5,95,207	8,836
Minbu ...	245,703	...	2,83,359	...	4,008	...	2,79,351	...
Magwe ...	496,462	960*	5,43,679	22	28	938	5,43,189	462
MANDALAY... Mandalay ...	172,449	3,889	4,02,120	20	10,742	3,869	3,86,546	4,832
Bhamo ...	26,213	...	62,560	...	16	...	62,544	...
Myitkyina ...	...	12	54,532	...	215	12	54,317	...
Katha ...	186,546	...	2,37,998	...	184	...	2,37,814	...
Ruby Mines ...	9,160	...	27,099	...	45	...	27,054	...
SAGAING ... Shwebo ...	520,195	...	4,39,909	...	870	...	4,39,002	37
Sagaing ...	415,032	1,050	4,11,731	550	89	230	4,11,642	270
Lower Chindwin	445,347	...	4,46,136	...	120	...	4,46,016	...
Upper Chindwin	29,136	139	1,52,972	...	140	139	1,52,815	17
MEIKTILA ... Kyauksè ...	200,405	135	1,47,546	...	3,391	135	1,41,060	3,095
Meiktila ...	347,904	...	3,58,480	...	1,740	...	3,56,740	...
Yamèthin ...	377,720	...	6,42,900	...	21,615	...	6,21,285	...
Myingyan ...	491,399	...	4,51,741	...	144	...	4,44,840	6,757
Total ... 1916-17	...	48,189*	3,03,67,761	4,458	2,17,224	43,417	3,00,78,085	72,766
1915-16 ...	...	48,843	2,94,20,384*	8,026	5,00,263	40,817	2,88,71,932	48,189*

* Revised figures.

STATEMENT III-A.—*Capitation-tax.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1917* (Paragraph 8 of Report, pages 5—6).

Division and District.	Number of persons assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	164,719	...	6,11,629	...	4,146	...	6,07,483	...
Northern Arakan	4,968	71	4,968	...	14	71	4,954	...
Kyaukpyu ...	42,030	331	1,60,523	117	3,394	215	1,56,048	1,080
Sandoway ...	23,597		86,184	...	869	...	85,315	...
PEGU ... Hanthawaddy ...	90,443	...	3,51,268		7,830	...	3,43,438	...
Insein ...	60,857	...	2,54,873	...	5,992	...	2,48,881	...
Pegu ...	96,145	...	3,99,083	..	7,335	...	3,91,663	85
Tharrawaddy ...	86,865	19	3,90,429	3	10,546	16	3,79,883	...
Prome ...	73,853	...	3,06,644	...	3,665		3,02,979	
IRRAWADDY Bassein ...	87,858	...	3,94,330	...	16,505	...	3,77,825	...
Henzada ...	110,704	...	4,93,895	...	21,408	...	4,72,487	...
Myaungmya ...	78,466	...	3,38,590	...	14,256	...	3,24,334	...
Ma-ubin ...	65,993	...	2,81,202	...	15,967	...	2,65,235	...
Pyapôn ...	64,629	...	2,69,387	...	7,977	...	2,61,410	...
TENASSERIM Toungoo ...	76,694	45	3,14,134	...	6,129	45	3,08,005	
Salween ...	10,500	...	20,806	...	124	...	20,682	...
Thatôn ...	97,852	109	4,01,914	...	4,204	109	3,97,710	...
Amherst ...	72,892	...	3,02,115	...	2,883	...	2,99,232	...
Tavoy ...	31,981	...	1,28,835	...	1,544	...	1,27,291	...
Mergui ...	26,669	...	94,439	...	2,847	...	91,592	...
MAGWE ... Thayetmyo ...	53,728	...	2,33,829	...	2,536	...	2,31,293	...
Railway Company's employés ...	...	...	21,444	...	...	...	21,444	...
Irrawaddy Flotilla Company's employés.	...	...	5,320	...	..	...	5,320	...
Total ... 1916-17 ...	1,421,443	575	58,65,841	120	1,40,171	456	57,24,504	1,165
1915-16 ...	1,409,333	928	58,25,378	185	1,56,497	743	56,68,306	575

STATEMENT III-B.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1917* (Paragraph 10 of Report, pages 6—7).

Division and District.	Number of households assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
MAGWE ... Pakôkku ...	94,464	3,257	4,67,066	3,041	12,817	186	4,52,797	1,482
Minbu ...	58,880	...	2,50,161	...	1,974	...	2,48,187	...
Magwe ...	92,155	296	3,39,640	133	2,348	163	3,37,200	92
MANDALAY... Mandalay ...	43,900	292	2,75,558	102	4,463	190	2,71,001	94
Bhamo ...	12,454	...	94,506	...	1,408	...	93,098	...
			17,940*		1,342*		16,598*	...
Myitkyina ...	19,868	...	65,420	...	957	...	64,463	...
			23,652*				23,652*	...
Katha ...	45,102	...	2,42,283	...	1,232	...	2,41,050	58
			3,251*		...	..	3,193*	
Ruby Mines ...	9,913	...	78,802	...	1,179	...	77,623	...
			20,000*		10,000*	...	10,000*	
SAGAING ... Shwebo ...	87,714	...	3,33,849	...	3,661	...	3,30,188	...
Sagaing ...	66,579	...	3,17,000	...	24,167	...	2,92,746	87
Lower Chindwin ...	71,120	...	2,67,546	...	2,960	...	2,64,586	...
Upper Chindwin ..	33,421	...	2,87,100	...	8,448	...	2,78,652	...
			500*				500*	
MEIKTILA ... Kyauksè ..	34,981	16	1,50,992	7	1,397	9	1,49,553	42
Meiktila ...	56,830	...	2,37,429	...	5,116	...	2,32,313	...
Yamèthin ...	69,593	...	2,78,054	...	5,052	...	2,73,002	...
Myingyan ...	86,809	1	2,80,236	...	3,946	1	2,76,290	...
Railway Company's employés ...	...	...	26,827	...	...	...	26,827	...
Irrawaddy Flotilla Company's employés.	...	...	5,320	...	...	...	5,320	...
Total ... 1916-17 ...	883,783	3,862	40,63,131	3,283	92,467	549	39,68,839	1,855
1915-16 ...	875,535	1,985	40,22,759	356	70,952	1,629	39,47,945	3,862

* Tributa.

STATEMENT IV-A—*Capitation-tax.—Classification of Exemptees for the year ended the 30th June* 1917
(Paragraph 9 of Report, page 6).

Division and District.		Government servants and pensioners.	Priests and school-masters.	Village headmen.	Poverty and old age.	Immigrants.	Persons assessed to income-tax.	Others.	Total.
1		2	3	4	5	6	7	8	9
ARAKAN	Akyab ...	726	1,213	1,058	11,394	9	404	53	14,857
	Northern Arakan	249	2	35	94	...	14	16	410
	Kyaukpyu ...	366	375	460	5,930	...	126	11	7,268
	Sandoway ...	552	277	219	2,692	...	173	2	3,915
PEGU	Hanthawaddy ...	906	1,301	512	7,887	...	476	103	11,185
	Insein ...	659	862	404	5,240	...	225	5	7,395
	Pegu ...	1,141	1,292	429	5,892	...	669	19	9,442
	Tharrawaddy ...	1,147	873	655	10,215	...	476	76	13,442
	Prome ...	689	786	589	8,827	1	292	26	11,210
IRRAWADDY	Bassein ...	470	892	709	8,609	...	308	268	11,256
	Henzada ...	710	1,682	651	12,564	...	452	209	16,268
	Myaungmya ...	419	731	645	6,564	...	813	...	9,172
	Ma-ubin ...	456	1,139	364	7,890	...	740	9	10,598
	Pyapôn ...	656	872	405	4,493	...	779	443	7,048
TENASSERIM	Toungoo ...	445	926	633	7,247	...	233	161	9,645
	Salween ...	34	76	96	80	...	78	...	644
	Thatôn ...	857	1,548	427	10,184	13	410	102	13,541
	Amherst ...	746	1,628	373	8,081	...	296	24	11,148
	Tavoy ...	575	728	224	4,454	1	211	4	6,197
	Mergui ...	426	379	176	2,898	...	122	4	4,005
MAGWE	Thayetmyo ...	413	574	693	6,547	...	69	9	8,305
Total	1916-17 ...	12,922	18,156	9,757	137,782	24	7,366	1,544	187,551
	1915-16 ...	12,784	17,213	9,875	133,751	29	7,051	1,529	182,232

STATEMENT IV-B.—*Thathameda—Classification of Exemptees for the year ended the 30th June* 1917
(Paragraph 11 of Report, page 7).

Division and District.		Government servants and pensioners.	Priests and school-masters.	Village headmen and *ywa-sayes.*	Poverty.	Immigrants.	Newly married couples.	*Ywa-gaungs.*	Others.	Total.
1		2	3	4	5	6	7	8	9	10
MAGWE	Pakôkku ...	1,608	1,906	1,653	4,726	...	1,502	540	270	11,605
	Minbu ...	957	1,133	823	2,640	2	898	522	183	7,158
	Magwe ...	763	1,296	1,132	2,637	...	1,080	745	189	7,842
MANDALAY	Mandalay ...	1,237	1,183	783	2,570	..	795	435	70	7,073
	Bhamo ...	355	226	315	720	485	219	85	11	2,416
	Myitkyina ...	461	142	242	212	122	178	38	22	1,417
	Katha ...	949	890	1,012	974	16	749	387	75	5,052
	Ruby Mines ...	406	255	260	352	...	139	59	240	1,711
SAGAING	Shwebo ...	1,202	1,903	1,320	3,258	3	1,727	689	358	10,460
	Sagaing ...	725	1,665	721	3,021	21	1,049	375	776	8,353
	Lower Chindwin	738	1,652	890	4,247	7	725	501	230	8,990
	Upper Chindwin	1,959	720	778	1,207	88	372	280	87	4,591
MEIKTILA	Kyauksè ...	789	853	658	2,120	...	541	290	117	5,368
	Meiktila ...	1,012	1,448	925	2,455	3	720	550	613	7,726
	Yamèthin ...	902	1,040	999	2,918	1	1,120	663	484	8,127
	Myingyan ...	842	1,702	1,328	4,598	146	1,223	451	292	10,582
Total	1916-17 ...	13,405	18,014	13,839	38,655	894	13,037	6,610	4,017	108,471
	1915-16 ...	13,171	18,018	14,182	40,273	868	13,662	6,328	4,069	110,571

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1917 (Lower Burma only)* (Paragraph 12 of Report, page 7).

Division and District.	Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	1,110	...	8,739	...	95	...	8,644	...
Kyaukpyu ...	304	26	2,397	...	40	26	2,326	31
PEGU ... Prome ...	1,880	...	18,776	...	1,186	...	17,590	...
IRRAWADDY Bassein ...	658	...	19,489	...	424	...	19,065	...
Henzada ...	2,699	...	22,904	...	833	...	22,071	
TENASSERIM ...Toungoo ...	455	...	16,138*	...	984	...	15,154	...
MAGWE ...Thayetmyo ...	257	...	8,903	...	169	...	8,734	...
Total 1916-17 ..	7,363	26	97,346	...	3,731	26	93,584	31
1915-16 ...	7,275	1	97,378	...	4,411	1	92,941	26

STATEMENT VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ended the 30th June 1917* (Paragraph 13 of Report, pages 7—8).

Division and District.	Demand.			Remissions.		Collections.		Outstandings.
	Arrears.	From net licenses.	From leased fisheries.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	...	19,025	980	...	...	...	20,005	...
Northern Arakan	...	...	...	...	...	...	...	...
Kyaukpyu ...	...	15,010	...	...	...	...	15,010	...
Sandoway ...	...	6,260	636	...	...	...	6,896	...
PEGU ... Rangoon Town ...	...	6,634	...	...	...	...	6,634	...
Hanthawaddy ...	...	15,247	49,404	...	19	...	64,632	...
Insein ...	16	5,255	1,32,953	...	617	16	1,37,591	...
Pegu ...	...	5,372	2,33,307	...	2,450	...	2,36,229	...
Tharrawaddy ...	...	5,440	2,17,275	...	1,127	...	2,21,588	...
Prome ...	...	4,286	38,901	...	...	...	43,187	...
IRRAWADDY Bassein ...	...	7,484	2,31,496	...	1,140	...	2,37,768	72
Henzada ...	...	6,966	1,94,718	...	1,454	...	2,00,230	...
Myaungmya ...	...	12,100	1,71,014	...	140	...	1,82,974	...
Ma-ubin ...	2,731	8,373	7,07,846	1,363	5,955	1,368	7,08,119	2,145
Pyapôn ...	56	12,432	1,55,533	...	107	56	1,67,858	...
TENASSERIM Toungoo ...	...	5,191	1,06,910	...	880	...	1,10,054	1,167
Salween ...	...	106	51	...		...	157	...
Thatôn ...	50	16,099	51,570	...	250	50	67,419	...
Amherst ...	...	14,672	2,444	...	...	...	17,116	...
Tavoy ...	...	17,238	4,895	...	...	...	22,133	...
Mergui ...	...	53,108	22,620	...	230	...	75,498	...
MAGWE ... Thayetmyo ...	...	4,122	2,268	...	578	...	5,812	...
Pakôkku ...	...	3,321	26,170	...	2,077	...	26,631	783
Minbu ...	1,343	6,074	25,935	1,343	1,214	...	30,515	280
Magwe ...		1,973	3,896	...	1,175	...	4,694	...
MANDALAY... Mandalay ...	3,774*	234	1,74,055	2,207	4,098	1,567	1,64,107	6,084
Bhamo ...	...	264	42,156	...	1,298	...	41,122	...
Myitkyina ...	790	1,292	22,110	...		790	23,402	...
Katha ...	...	294	99,161	...	3,350	...	94,097	2,008
Ruby Mines ...	...	189	4,467	...	...	...	4,656	...
SAGAING ... Shwebo ...	330	1,002	18,522	32	2,056	298	17,468	...
Sagaing ...	1,340	1,708	1,02,030	1,206	1,200	134	1,02,538	...
Lower Chindwin	...	2,220	14,137	...	345	...	16,012	...
Upper Chindwin	...	3,611	12,202	...	...	...	15,813	...
MEIKTILA ... Kyauksè ...	...	59	1,560	...	...	...	1,619	...
Meiktila ...	...	...	...	...	...	...	...	...
Yamèthin ...	...	1,702	7,848	...	...	...	9,550	...
Myingyan ...	...	3,993	15,657	...	...	...	19,650	...
Total ... 1916-17 ...	10,430*	2,68,356	28,94,727	6,151	31,760	4,279	31,18,784	12,539
1915-16 ...	78,759	2,90,412	27,44,401*	27,946	31,295	52,356	29,94,588	10,430*

* Revised figures.

STATEMENT VII.—*Miscellaneous Land Revenue.—Collections for the year ended the 30th June 1917*
(Paragraph 14 of Report, pages 8—10).

Division and District.		Rents of Town Lands not credited to Local Funds.	Fees, rents, and royalties on		Receipts under the Village Act.	Survey fees for *pottas*.	Other miscellaneous Land Revenue.	Total.
			"Other minerals."	Petroleum, rubies, jade and amber.				
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN	Akyab ...	1,824	495	2,646	8,437	90	1,644	15,136
	Northern Arakan	...	...		20	...	...	20
	Kyaukpyu ...	70	1,506	601	609	452	595	3,833
	Sandoway ...	141	40	80	1,461	101	353	2,176
PEGU	Rangoon Town	...	360	...	...	...	918	1,278
	Hanthawaddy ...	32,709	736	...	6,225	230	2,765	42,665
	Insein ...	17,927	1,245	...	13,145	...	2,223	34,540
	Pegu ...	32,933	780	...	11,911	...	1,532	47,156
	Tharrawaddy ...	1,660	551	...	22,552	...	456	25,219
	Prome ...	3,554	1,224	345	19,833	...	401	25,357
IRRAWADDY	Bassein ...	7,852	1,371	...	5,120	54	488	14,885
	Henzada ...	7,665	1,456		7,731	...	838	17,690
	Myaungmya ...	15,939	740	...	6,100	80	2,115	24,974
	Ma-ubin ...	9,872	670	...	5,975	...	1,208	17,725
	Pyapôn ...	14,336	...	57	5,772	108	2,437	22,710
TENASSERIM	Toungoo ...	15,033	265	...	4,942	364	1,354	21,958
	Salween ...	...	1,390	...	256	...	3	1,649
	Thatôn ...	5,825	29,647	...	9,769	1,407	1,069	47,717
	Amherst ...	354	7,467	...	5,329	981	881	15,012
	Tavoy ...	992	2,78,780	...	860	20,173	944	3,01,749
	Mergui ..	1,577	50,982	..	835	2,714	413	56,521
MAGWE	Thayetmyo ...	1,423	1,216	12,142	2,988	...	11	17,780
	Pakôkku ...	2,224	827	84,795	3,800	...	1,188	92,834
	Minbu ...	3,731	1,593	23,981	6,199	...	740	36,244
	Magwe ...	9,904	548	27,79,672	8,444	...	586	27,99,154
MANDALAY	Mandalay ...	24,433	2,130	...	2,710	...	8,066	37,339
	Bhamo ...	4,750	10	...	717	...	21	5,498
	Myitkyina ...	3,356	1,836	85,500	907	...	24	91,623
	Katha ...	6,389	1,666	...	2,488	...	115	10,658
	Ruby Mines ...	2,552	185	1,32,946	442	...	2,357	1,38,482
SAGAING	Shwebo ...	8,025	342	1,176	8,444	..	401	18,388
	Sagaing ...	1,877	1,461	...	3,948	...	477	7,763
	Lower Chindwin	2,693	1,670	480	2,130	...	882	7,855
	Upper Chindwin	1,816	130	1,240	1,433	8	65	4,692
MEIKTILA	Kyauksè ...	2,819	3,144	...	6,014	...	2	11,979
	Meiktila ...	5,232	160	...	7,802	...	184	13,378
	Yamèthin ...	5,599	2,015	...	15,289	...	1,319	24,222
	Myingyan ...	1,879	325	99,814	6,330	15	318	1,08,681
Total	1916-17 ...	2,58,965	3,98,963	32,25,475	2,16,967	26,777	39,393	41,66,540
	1915-16 ...	2,63,353	2,43,143	38,90,704	2,09,507	10,624	39,935	46,57,266

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ended the 30th June 1917* (Paragraph 25 of Report, page 20).

Division and District.	Number of								Amount of Arrears.	
	Notices.	Warrants of arrest.	Warrants of attachment of property.		Persons.		Sale of property.		For realization of which application was made.	Realized.
			Moveable.	Immoveable.	Arrested.	Committed to Jail.	Moveable.	Immoveable.		
1	2	3	4	5	6	7	8	9	10	11
									Rs.	Rs.
ARAKAN ... Akyab ...	1,197	414	190	367	13	...	9	146	22,340	18,044
ARAKAN ... Northern Arakan ...	21	...	...	...	...	...	...	...	21	21
ARAKAN ... Kyaukpyu ...	672	878	186	625	100	5	2	28	25,162	5,226
ARAKAN ... Sandoway ...	147	24	...	11	15	...	1	6	4,831	4,226
PEGU ... Rangoon Town .	6,218	26	34	1,678	...	..	...	88	81,617	70,887
PEGU ... Hanthawaddy ...	1,910	762	73	467	4	2	3	216	29,033	21,666
PEGU ... Insein	1,716	552	149	339	57	10	13	52	41,083	32,099
PEGU ... Pegu	1,671	697	142	210	7	...	34	37	83,967	79,951
PEGU ... Tharrawaddy ...	2,179	472	600	533	71	8	265	259	66,274	60,229
PEGU ... Prome	533	58	60	104	17	6	8	40	6,906	4,974
IRRAWADDY ... Bassein	2,404	1,442	477	1,253	258	15	63	196	1,19,913	1,03,958
IRRAWADDY ... Henzada ...	3,869	685	662	1,522	81	...	347	549	64,439	42,485
IRRAWADDY ... Myaungmya ...	1,678	267	251	385	3	...	2	24	26,964	18,010
IRRAWADDY ... Ma-ubin ...	2,261	104	324	970	25	1	6	46	1,54,258	1,35,387
IRRAWADDY ... Pyapôn	990	206	150	477	64	...	6	37	81,776	75,422
TENASSERIM ... Toungoo ...	1,867	336	42	349	25	1	5	57	30,764	20,698
TENASSERIM ... Salween ...	3	23	...	...	18	...	...	...	94	74
TENASSERIM ... Thatôn	717	246	37	328	83	...	...	36	14,229	9,735
TENASSERIM ... Amherst ...	1,067	186	156	312	26	...	...	90	10,430	7,976
TENASSERIM ... Tavoy	273	7	1	163	...	...	...	139	2,019	1,343
TENASSERIM ... Mergui	501	209	...	419	51	...	...	16	10,423	7,182
MAGWE ... Thayetmyo ...	585	71	49	31	15	...	2	17	2,731	1,922
MAGWE ... Pakôkku ...	1,032	126	44	6	79	2	...	...	15,692	13,507
MAGWE ... Minbu	679	22	19	16	3	...	...	...	15,572	12,310
MAGWE ... Magwe	767	47	23	8	11	...	11	1	6,214	4,857
MANDALAY ... Mandalay ...	1,677	39	284	75	14	...	13	4	1,11,718	75,481
MANDALAY ... Bhamo	152	4	35	3	1	...	..	...	8,554	8,154
MANDALAY ... Myitkyina ...	33	2	12	...	...	...	...	...	1,467	1,404
MANDALAY ... Katha	263	...	57	8	..	...	1	...	26,856	22,877
MANDALAY ... Ruby Mines ...	117	10	19	1	...	...	3	...	12,218	9,664
SAGAING ... Shwebo	572	47	17	11	10	3	...	1	20,388	16,560
SAGAING ... Sagaing ...	660	9	23	12	...	...	3	...	46,945	45,306
SAGAING ... Lower Chindwin ...	320	11	9	9	...	...	1	1	5,296	3,053
SAGAING ... Upper Chindwin ...	96	22	11	1	...	..	...	...	3,584	1,881
MEIKTILA ... Kyauksè ...	815	11	41	2	8	...	2	...	13,376	12,457
MEIKTILA ... Meiktila ...	925	28	129	2	35	...	2	3	6,390	4,167
MEIKTILA ... Yamèthin ...	829	15	89	1	...	...	10	...	12,116	7,072
MEIKTILA ... Myingyan ...	434	12	12	4	...	...	1	...	3,241	1,864
Total ... 1916-17 ...	41,850	8,070	4,407	10,702	1,094	53	813	2,089	11,88,901	9,61,129
Total ... 1915-16 ...	50,772	10,891	5,828	15,315	2,372	102	737	2,750	14,76,525	12,46,445

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June 1917* (Paragraph 26 of Report, page 21).

PART I.—*Thugyis' Commission* (Lower Burma only).

Division and District.		Number of *thugyis.*	Commission due on account of the year's collections.	Deduction made from *thugyis'* commission.	Balance payable.	Amount actually disbursed within the year.	Average amount paid to each *thugyi.*
1		2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN	Akyab	1	1,925	400	1,525	1,493	1,493
	Kyaukpyu ...	10	7,181	1,417	5,764	3,755	375
	Sandoway ...	1	872	137	735	738	738
PEGU	Rangoon Town ...	7	3,219	...	3,219	3,135	448
	Hanthawaddy ...	3	16,457	3,041	13,416	11,361	3,787
	Insein	2	6,704	1,508	5,196	5,196	2,598
	Pegu	...	...	...	...	...	...
	Tharrawaddy ...	4	12,846	2,664	10,182	9,935	2,484
	Prome ...	2	1,912	207	1,705	1,705	852
IRRAWADDY	Bassein	7	12,618	2,866	9,752	9,574	1,367
	Henzada ...	6	18,203	7,169	11,034	11,034	1,839
	Myaungmya ...	2	12,149	2,932	9,217	9,168	4,584
	Ma-ubin ...	1	2,606	468	2,138	2,046	2,046
	Pyapôn ...	2	5,516	1,902	3,614	3,529	1,764
TENASSERIM	Toungoo ...	1	3,719	882	2,837	2,763	2,763
	Salween ...	6	4,790	...	4,790	4,790	798
	Thatôn	1	3,362	960	2,402	2,402	2,402
	Amherst ...	10	10,180	1,194	8,986	8,986	898
	Tavoy	4	1,905	158	1,747	1,747	437
	Mergui	...	...	...	...	...	...
MAGWE	Thayetmyo ...	9	4,284	521	3,763	3,763	418
Total	1916-17 ...	79	1,30,448	28,426	1,02,022	97,120	1,229
	1915-16 ...	93	1,60,791	33,187	1,27,604	1,21,231	1,304

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ended the 30th June* 1917 (Paragraph 26 of Report, page 21).

PART II.—*Village Headmen's Commission.*

Division and District.	Number of revenue collecting village headmen.	Commission due on account of the year's collections.	Amount actually disbursed within the year.	Average amount paid to each headman.
1	2	3	4	5
		Rs.	Rs.	Rs.
ARAKAN ... Akyab	965	1,50,164	1,48,485	154
Northern Arakan ...	18	1,309	1,163	65
Kyaukpyu ...	366	29,234	30,180	82
Sandoway ...	207	17,971	17,576	85
PEGU ... Hanthawaddy ...	465	1,13,625	1,13,211	243
Insein	386	83,843	83,843	217
Pegu	427	1,01,930	1,01,773	238
Tharrawaddy ...	551	72,125	72,125	131
Prome	590	46,000	45,987	78
IRRAWADDY ... Bassein	670	94,991	94,144	141
Henzada	583	87,100	86,701	149
Myaungmya ...	592	1,11,758	1,11,758	189
Ma-ubin	355	57,514	57,146	161
Pyapôn	386	81,809	81,809	212
TENASSERIM ... Toungoo	615	82,425	82,212	134
Salween	1	149	149	149
Thatôn	420	1,00,007	99,169	236
Amherst	285	59,086	58,965	207
Tavoy	178	26,385	26,190	147
Mergui	171	23,057	19,743	115
MAGWE ... Thayetmyo ...	586	45,608	45,608	78
Pakôkku	842	1,03,651	1,02,042	121
Minbu	374	73,963	73,588	197
Magwe	557	80,236	79,889	143
MANDALAY ... Mandalay	387	73,412	73,237	189
Bhamo	253	15,460	15,445	61
Myitkyina ...	170	12,958	11,716	69
Katha	487	45,315	45,315	93
Ruby Mines ...	153	10,341	10,298	66
SAGAING ... Shwebo	648	1,35,528	1,35,528	209
Sagaing	308	68,740	67,703	220
Lower Chindwin ...	373	69,750	69,725	187
Upper Chindwin ...	387	43,474	43,474	112
MEIKTILA ... Kyauksè	330	67,880	66,924	203
Meiktila	416	69,153	69,096	166
Yamèthin	499	96,617	96,486	193
Myingyan	492	72,611	72,563	147
Total ... 1916-17 ...	15,493	24,25,179	24,10,966	156
1915-16 ...	15,463	22,76,995	22,66,250	147

STATEMENT X.—*Area granted or leased during the year ended the 30th June 1917*
(Paragraph 27 of Report, pages 21 and 22).

Division and District.		Area granted or leased for cultivation.	Area granted free of revenue for religious edifices.	Area granted revenue free for public purposes.	Area granted or leased as *thugyisa*.
1		2	3	4	5
		Acres.	Acres.	Acres.	Acres.
ARAKAN ...	Akyab	...	1·33	...	5·58
	Northern Arakan	...	...	...	...
	Kyaukpyu ...	472·34	3·47	·68	...
	Sandoway ...	65·00	1·01	...	...
PEGU ...	Rangoon Town ...	3·24	·06	...	...
	Hanthawaddy ...	601·02	4·01	3·34	...
	Insein	1,122·30	5·03	4·16	...
	Pegu	57·28	2·32	...	32·34
	Tharrawaddy ...	133·56	16·62	1·97	12·42
	Prome	...	...	3·96	8·30
IRRAWADDY ...	Bassein ...	28·72	2·05	·13	...
	Henzada ...	67·51	2·19	...	26·41
	Myaungmya ...	89·99	·19	...	...
	Ma-ubin ...	44·11	·94	...	14·09
	Pyapôn ...	...	1·27	...	15·19
TENASSERIM ...	Toungoo ...	259·76	1·47	2·31	9·68
	Salween ...	146·83	...	0·13	...
	Thatôn ...	1,365·01	3·26	0·72	31·80
	Amherst ...	262·56	1·80	...	...
	Tavoy ...	209·72	·25	...	...
	Mergui ...	1,883·93	1·51	1·08	...
MAGWE ...	Thayetmyo ...	...	3·17	·23	10·00
	Pakôkku ...	19·91	3·13	...	11·97
	Minbu ...	161·18	7·41	1·56	24·00
	Magwe ...	...	6·57	6·78	...
MANDALAY ...	Mandalay ...	19·93	7·83	·05	...
	Bhamo ...	194·05	·35	...	...
	Myitkyina ...	86·04	·22	...	17·43
	Katha ...	...	3·96	...	...
	Ruby Mines ...	3·80	1·02	...	42·20
SAGAING ...	Shwebo ...	...	2·05	...	...
	Sagaing ...	...	...	...	...
	Lower Chindwin	...	·46	·42	...
	Upper Chindwin	...	·03	...	...
MEIKTILA ...	Kyauksè ...	74·52	1·55	...	...
	Meiktila ...	...	1·46	1·00	...
	Yamèthin ...	...	25·82	4·56	26·15
	Myingyan ...	33·70	...	...	...
Total ...	1916-17 ...	7,406·01	113·81	33·08	287·56
	1915-16 ...	5,829·69	178·98	39·54	384·31

STATEMENT X-A.—*Total value of assignments of Land Revenue during the year ended the 30th June* 1917 (Paragraph 28 of Report, page 22).

Division and District.		Total value of assignments of land revenue at the beginning of the year.	Total value of assignments of land revenue added during the year.	Total value of assignments of land revenue subtracted during the year.	Total value of assignments of land revenue at the end of the year.
1		2	3	4	5
A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
MAGWE	Pakôkku	5,863 8 1	20 0 0	...	5,883 8 1
	Minbu	182 2 7	50 0 0	...	232 2 7
	Magwe	50 0 0	...	...	50 0 0
MANDALAY	Mandalay	324 13 0	...	...	324 13 0
	Bhamo	3,334 13 6	...	...	3,334 13 6
	Myitkyina	1,294 11 1	26 12 0	...	1,321 7 1
	Katha	2,704 9 7	...	...	2,704 9 7
	Ruby Mines	1,356 12 3	42 4 0	...	1,399 0 3
SAGAING	Shwebo	331 12 7	...	...	331 12 7
	Sagaing	435 8 2	...	...	435 8 2
	Upper Chindwin	2,157 5 4	...	...	2,157 5 4
MEIKTILA	Kyauksè	158 15 0	...	...	158 15 0
	Meiktila	326 14 3	...	...	326 14 3
	Yamèthin	818 15 6	52 4 0	...	871 3 6
	Myingyan	3,666 1 6	...	...	3,666 1
	Total, A	23,006 14 5	191 4 0	...	23,198 2 5
B.—FOR OTHER PURPOSES.					
ARAKAN	Akyab	447 0 0	11 9 2	...	458 9 2
	Kyaukpyu	112 6 2	4 7 2	...	116 13 4
	Sandoway	58 0 8	2 8 9	...	60 9 5
PEGU	Rangoon Town	3,604 14 2	...	...	3,604 14 2
	Hanthawaddy	266 12 0	33 1 6	...	299 13 6
	Insein	511 0 4	73 3 10	...	584 4 2
	Pegu	1,404 12 4	5 4 0	...	1,410 0 4
	Tharrawaddy	1,438 9 8	45 6 1	...	1,483 15 9
	Prome	409 1 11	12 13 0	...	421 14 11
IRRAWADDY	Bassein	262 13 6	18 14 3	...	281 11 9
	Henzada	767 1 4	6 5 3	...	773 6 7
	Myaungmya	509 15 10	0 11 2	...	510 11 0
	Ma-ubin	564 6 9	5 8 0	...	569 14 9
	Pyapôn	327 7 7	41 5 1	...	368 12 8
TENASSERIM	Toungoo	686 5 3	56 3 10	...	742 9 1
	Salween	68 5 8	...	...	68 5 8
	Thatôn	550 15 5	19 11 8	...	570 11 1
	Amherst	2,195 2 9	15 3 0	...	2,210 5 9
	Tavoy	79 5 8	0 9 7	...	79 15 3
	Mergui	193 4 9	8 0 0	...	201 4 9
MAGWE	Thayetmyo	175 9 6	3 3 6	...	178 13 0
	Pakôkku	1,517 6 9	5 8 8	...	1,522 15 5
	Minbu	3,592 10 1	10 7 6	..	3,603 1 7
	Magwe	158 11 0	11 2 0		169 13 0
MANDALAY	Mandalay	795 15 1	43 4 0	...	839 3 1
	Bhamo	130 0 10	0 8 10	...	130 9 8
	Myitkyina	752 0 6	...	...	752 0 6
	Katha	284 11 5	2 3 10	...	286 15 3
	Ruby Mines	93 9 6	1 0 0	...	94 9 6
SAGAING	Shwebo	815 2 4	1 8 11	...	816 11 3
	Sagaing	1,736 13 6	...	...	1,736 13 6
	Lower Chindwin	34 7 2	7 13 10	...	42 5 0
	Upper Chindwin	485 4 6	2 0 0	...	487 4 6
MEIKTILA	Kyauksè	758 3 11	7 15 0	...	766 2 11
	Meiktila	246 1 7	2 15 3	...	249 0 10
	Yamèthin	577 0 10	39 10 0	...	616 10 10
	Myingyan	8,030 3 7	...	...	8,030 3 7
	Total, B	34,641 13 10	500 2 8	...	35,142 0 6
Total	1916-17	57,648 12 3	691 6 8	...	58,340 2 11
	1915-16	56,847 13 7	802 9 2	1 10 6	57,648 12 3

STATEMENT XI.—*Sales, Mortgages, and Redemptions of Land during the year ended the 30th June 1917*
(Paragraph 22 of Report, pages 16—17).

District.	Sales.		Mortgages				Redemptions.
			During the year of report.		At the end of the year.		
	Area.	Amount of purchase-money or value of consideration.	Area.	Amount for which mortgaged.	Total area under mortgage.	Amount for which mortgaged.	Area redeemed during the year.
1	2	3	4	5	6	7	8
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.
Akyab	34,178	18,95,722	17,832	6,70,525	94,433	30,09,373	11,830
Kyaukpyu	3,892	1,07,801	641	16,694	9,524	1,78,185	395
Sandoway	1,202	95,262	425	19,668	2,502	82,583	128
Insein	28,810	22,06,414	32,473	13,62,230	159,626	70,03,145	8,768
Hanthawaddy ...	49,528	42,32,128	60,342	31,67,696	237,806	1,21,75,364	36,478
Tharrawaddy	31,140	24,05,702	51,271	23,45,721	178,545	81,63,048	20,479
Pegu	54,202	29,76,434	50,600	20,55,519	195,544	79,87,466	37,274
Prome	13,027	12,59,806	14,871	9,94,796	77,835	53,85,153	5,031
Bassein	44,177	16,66,786	44,043	8,98,129	163,515	41,13,890	25,215
Henzada	24,543	18,80,892	27,158	12,83,143	121,287	63,36,908	11,164
Myaungmya	42,358	27,33,006	62,895	22,89,659	217,522	80,53,326	38,027
Ma-ubin	36,535	17,32,821	45,859	16,63,032	197,785	65,69,525	15,585
Pyapôn	52,424	28,61,671	80,153	28,80,824	330,788	1,11,75,775	67,566
Toungoo	24,400	11,33,472	25,286	9,52,478	139,707	43,09,773	5,219
Thatôn	34,994	17,97,110	35,044	11,61,270	109,570	45,11,415	26,196
Amherst	20,793	14,85,889	9,037	4,60,452	38,746	24,04,681	5,514
Tavoy	3,450	5,18,738	1,969	5,73,000	13,141	12,72,132	339
Mergui	2,036	1,14,815	873	59,935	6,229	2,58,910	184
Thayetmyo	1,936	1,30,870	616	31,530	1,342	77,002	16
Pakôkku	2,385	1,71,319	22	1,045	2,722	81,967	87
Minbu	1,126	67,736	863	23,456	6,493	2,26,118	40
Magwe	1,525	61,401	10	40	182	3,445	...
Mandalay	9,479	3,60,953	2,128	78,769	5,887	1,83,000	1,035
Katha	730	12,413	108	2,100	768	16,194	10
Shwebo	6,520	2,25,023	954	23,917	3,261	84,792	147
Sagaing ...	3,465	2,46,501	651	38,262	1,205	70,784	24
Lower Chindwin ...	1,910	1,10,481	14	178	70	3,033	312
Upper Chindwin ...	167	21,359	...	...	...	...	...
Kyauksè	5,594	1,49,301	1,481	63,696	9,699	2,34,763	2,644
Meiktila ...	595	32,855	185	12,481	3,954	1,09,280	...
Yamèthin	6,817	4,46,811	2,734	1,57,502	19,121	10,65,545	174
Myingyan	4,273	1,85,634	367	7,567	19	583	384
Lower Burma including Thayetmyo.	503,625	3,12,35,339	561,388	2,28,86,301	22,95,447	9,30,67,654	315,408
Upper Burma excluding Thayetmyo.	44,586	20,91,787	9,517	4,09,013	53,381	20,79,504	4,857
Total 1916-17 ...	5,48,211	3,33,27,126	570,905	2,32,95,314	2,348,828	9,51,47,158	320,265
Total 1915-16 ...	430,396	2,64,71,187	657,286	2,66,49,271	2,118,460	8,38,52,358*	230,716

* Revised figure.

STATEMENT XII.—*Classification of Occupiers of Land, and details of Tenancies at full and fixed rents during the year ended the 30th June* 1917 (Paragraph 23 of Report, pages 17 and 18).

District.	Area occupied by			Tenancies at full rents.					
	Agriculturists	Non-agriculturists.		Number of cases in which the land has been let continuously.		Number of tenants who have rented their lands continuously.		Area let at full rents.	Amount of money for which rented.
		Resident.	Non-resident.	Five years and over.	Under five years.	Five years and over.	Under five years.		
1	2	3	4	5	6	7	8	9	10
	Acres.	Acres.	Acres.	No.	No.	No.	No.	Acres.	Rs.
Akyab ...	626,051	30,560	81,842	9,799	18,472	4,548	23,948	261,439	26,57,700
Kyaukpyu ...	181,690	5,209	5,996	723	2,835	430	3,112	16,418	1,04,252
Sandoway ...	56,777	2,862	2,321	1,440	2,186	813	2,780	12,256	1,07,614
Insein ...	380,072	37,924	140,931	3,419	5,843	1,049	8,697	223,614	22,67,182
Hanthawaddy	476,594	68,516	294,156	6,662	4,996	2,769	10,805	431,912	65,82,256
Tharrawaddy ...	400,444	23,701	89,701	8,887	14,104	2,569	20,422	231,836	37,80,950
Pegu ...	598,816	33,201	183,179	6,178	9,462	1,328	15,087	405,250	49,86,117
Prome ...	346,560	7,803	21,901	2,126	5,882	1,969	7,892	48,771	6,43,079
Bassein ...	665,360	36,222	84,520	4,868	8,203	1,390	13,416	270,293	24,25,331
Henzada ...	523,562	28,397	49,376	9,022	10,592	4,485	16,906	187,036	25,96,897
Myaungmya ...	560,326	63,321	103,466	5,952	7,470	1,624	11,212	301,090	47,41,394
Ma-ubin ...	332,513	67,527	81,736	3,854	4,698	956	7,941	165,069	21,84,002
Pyapôn ...	444,044	77,339	148,341	5,111	5,053	1,573	9,050	317,577	43,73,435
Toungoo ...	313,036	44,008	80,081	1,807	3,859	594	5,093	101,674	10,87,363
Thatôn ...	592,833	15,093	107,243	1,758	3,541	370	5,053	151,988	17,36,692
Amherst ...	446,412	16,098	42,535	1,796	3,763	516	5,031	86,745	13,15,252
Tavoy ...	96,532	5,777	24,343	2,255	2,111	783	3,609	36,350	4,00,538
Mergui ..	83,427	2,216	9,923	386	523	149	769	7,587	59,922
Thayetmyo ...	156,450	6,703	6,318	7	7	1	14	86	535
Pakôkku ...	726,592	9,900	14,247	124	471	151	502	3,164	12,435
Minbu ...	393,746	28,038	38,566	843	598	330	1,065	9,055	1,41,268
Magwe ...	1,048,728	17,838	24,566	88	1,051	128	1,196	9,858	32,062
Mandalay ...	231,523	5,119	20,934	570	541	597	1,500	11,709	1,52,383
Katha ...	219,987	2,302	604	48	222	33	224	2,857	20,480
Shwebo ...	1,003,024	17,989	30,210	10	128	3	143	867	8,644
Sagaing ...	711,417	26,802	33,168	66	362	45	383	1,767	22,816
Lower Chindwin ...	627,838	78,385	59,603	101	102	96	99	541	5,088
Upper Chindwin ...	31,293	5,439	5,029	10	13	7	16	124	760
Kyauksè ...	236,735	4,860	16,302	178	79	180	270	4,736	48,180
Meiktila ...	631,380	5,737	3,777	52	48	264	164	199	2,343
Yamèthin ...	463,994	14,076	33,992	1,620	2,427	489	3,579	40,905	5,73,949
Myingyan ...	997,956	45,612	25,302	481	1,233	434	1,257	8,446	36,315
L. B. including Thayetmyo.	7,281,499	572,477	1,557,909	76,050	113,600	27,916	170,837	3,256,991	4,20,50,511
U. B. excluding Thayetmyo.	7,324,213	262,097	306,300	4,191	7,275	2,757	10,498	94,228	10,56,714
Total 1916-17	14,605,712	834,574	1,864,209	80,241	120,875	30,673	181,335	3,351,219	4,31,07,225
Total 1915-16	14,747,699	798,585	1,726,556	73,948	111,873	27,152	169,718	3,153,615	3,87,67,383

STATEMENT XIII.—*Agricultural Advances during the*

District	Principal. Outstanding at the commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at the end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	12,188	16,410	28,598	23,850	...	23,454	23,454	5,144	189	1,486
Northern Arakan ...	2,937	...	2,937	2,937	...	2,593	2,593	344	...	344
Kyaukpyu	1,36,036	1,19,518	2,55,554	1,95,011	...	73,059	73,059	1,82,495	9,108	97,319
Sandoway	4,684	4,700	9,384	5,345	...	5,390	5,390	3,994	100	398
Insein	6,995	1,000	7,995	7,995	...	7,720	7,720	275	...	275
Hanthawaddy	...	...	...	...	..	...	...	...	...	...
	(*a*) 8,50,000	99,475	4,49,475	...	...	1,728	1,728	4,47,747	...	...
Tharrawaddy ...	33,040	16,900	49,940	47,258	...	36,418	36,418	13,522	6,930	4,910
Pegu	8,712	47,950	56,662	56,662	...	53,762	53,762	2,900	...	2,900
Prome	1,07,635	1,18,240	2,25,875	1,18,590	...	1,18,370	1,18,370	1,07,505	2,587	2,459
Bassein	13,040	15,915	28,955	15,437	50	12,285	12,335	16,620	4,096	75
Henzada	10,250	15,800	26,050	17,079	...	18,060	18,060	7,990	...	275
Myaungmya	27,957	22,480	50,437	31,738	...	22,079	22,079	28,358	810	10,696
Ma-ubin	* 72,898	34,000	1,06,898	73,820	...	52,440	52,440	54,458	7,805	20,015
Pyapôn	11,965	39,495	51,460	48,504	300	37,919	38,219	13,241	1,975	8,935
Toungoo	27,355	22,495	49,850	39,493	..	39,214	39,214	10,636	1,183	287
Salween	...	...	...	...	...	...	...	...	...	...
Thatôn	27,530	36,325	63,855	62,410	50	49,125	49,175	14,680	5,680	8,005
Amherst	* 43,776	34,300	78,076	64,560	...	45,018	45,018	33,058	7,260	13,268
Tavoy	15,650	2,000	17,650	14,125	...	13,450	13,450	4,200	...	825
Mergui	39,921	38,940	78,861	45,633	...	42,542	42,542	36,319	...	3,091
Thayetmyo	39,690	25,750	65,440	21,430	231	21,348	21,579	43,861	1,379	1,408
Pakôkku	63,430	58,675	1,22,105	76,030	...	59,529	59,529	62,576	1,090	15,721
Minbu ...	* 16,636	12,470	29,106	10,593	...	10,321	10,321	18,785	551	...
	(*a*) 2,12,520	261	2,18,781	79,051	...	48,265	48,265	1,70,516	...	30,786
Magwe ...	* 29,861	21,375	51,236	38,915	...	28,109	28,109	23,127	3,500	3,620
Mandalay ...	42,635	27,300	69,935	38,931	...	19,477	19,477	50,458	2,713	15,800
Bhamo ...	(*a*) 5,717	...	5,717	1,831	...	1,397	1,397	4,320	...	434
Myitkyina ...	* 9,327	9,530	18,857	9,611	...	9,261	9,261	9,596	400	...
	9,624	9,750	19,374	6,562	...	5,918	5,918	13,456	200	518
Katha	(*a*) 45,400	20,000	65,400	30,495	...	3,470	3,470	61,930	27,025	...
Ruby Mines	* 30,332	20,830	51,162	24,232	...	21,722	21,722	29,440	755	1,855
Shwebo ...	13,804	8,160	21,964	6,358	...	6,833	6,833	15,131	...	...
Sagaing	1,22,663	80,850	2,03,513	82,484	225	64,497	64,722	1,38,791	13,564	5,597
Lower Chindwin ...	55,937	46,000	1,01,937	56,170	...	51,755	51,755	50,182	2,900	1,515
Upper Chindwin ..	* 35,562	44,000	79,562	50,659	...	50,506	50,506	29,056	...	153
Kyauksè ...	52,704	23,040	75,744	32,598	...	29,578	29,578	46,166	2,479	438
	22,098	44,400	66,498	34,330	...	17,566	17,566	48,932	13,249	3,515
Meiktila	(*a*) 1,800	..	1,800	900	...	550	550	1,250	...	350
Yamèthin ...	87,337	65,000	1,52,337	68,726	...	7,945	7,945	1,44,392	5,778	...
	* 1,23,757	1,19,865	2,43,622	1,60,418	...	1,03,251	1,03,251	1,40,371	13,482	43,925
Myingyan ...	(*a*) 16,404	...	16,404	2,737	...	1,093	1,093	15,311	...	1,644
	37,247	51,700	88,947	55,880	...	47,875	47,875	41,072	4,180	3,825
Total 1916-17	* 13,95,213	12,55,163	26,50,376	16,44,374	856	12,08,389	12,09,245	14,41,131	1,13,943	2,73,453
	(*a*) 6,37,841	1,19,736	7,57,577	1,15,014	...	56,503	56,503	7,01,074	27,025	33,214
Total 1915-16	12,47,681	12,99,702	25,47,383	15,37,374	712	11,52,198	11,52,910	13,94,473	1,51,648	2,62,860
	(*a*) 3,85,260	2,58,970	6,44,230	65,868	...	13,906	13,906	6,30,324	...	51,962

(*a*) Loans to co-operative societies.

STATEMENT XIII-A.—*Advances under the Land Improvement Loans Act*

District.	Principal. Outstanding at commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at the end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Prome	900	...	900	600	...	600	600	300	...	...
Amherst	* 5,221	550	5,771	2,507	435	1,855	2,290	3,481	500	52
Thayetmyo	7,522	1,500	9,022	5,109	...	4,608	4,608	4,414	100	640
Pakôkku	...	2,000	2,000	...	...	...	...	2,000	...	...
Minbu	440	...	440	46	...	46	46	394	...	...
Myitkyina	96	200	296	196	...	196	196	100	...	...
Katha	207	300	507	304	...	304	304	203	...	...
Ruby Mines	200	300	500	150	...	150	150	350	...	...
Meiktila	4,740	300	5,040	479	...	289	289	4,751	190	...
Yamèthin	1,925	1,000	2,925	1,225	1,250	675	1,925	1,000	...	*250
Myingyan	9,953	9,500	19,453	4,541	...	3,710	3,710	15,743	599	233
Total 1916-17 ...	31,204	15,650	46,854	15,157	1,685	12,433	14,118	32,736	1,389	1,175
Total 1915-16 ...	37,788	5,400	43,188	16,564	...	11,104	11,104	32,084	2,206	2,543

* Revised

financial year 1916-17 (Paragraph 24 of Report, pages 18 and 19).

Interest.								Total Principal and Interest.			
Amount of interest suspended and overdue at the commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at the end of the year.	Remitted during the year.	Collected during the year.	Under suspension at the end of the year.	Overdue at the end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
458	1,168	1,626	...	1,136	1,136	15	151	...	24,590	204	1,637
511	146	657	...	515	515	...	142	...	3,108	...	486
9,907	9,216	19,123	...	7,514	7,514	101	6,053	...	80,573	9,209	1,03,372
12	428	440	...	419	419	...	24	...	5,809	100	422
328	173	501	...	476	476	...	25	...	8,196	...	300
...	...	...	...	...	...	...	...	...	...	...	...
...	1,330	1,330	...	...	...	...	1,330	...	1,728	...	1,330
1,108	1,583	2,691	...	2,552	2,552	...	200	...	38,970	6,930	5,110
368	1,904	2,272	...	2,034	2,034	...	74	...	55,796	...	2,974
6,754	9,527	16,281	...	9,814	9,814	...	366	...	1,28,184	2,587	2,825
823	1,316	2,139	22	1,332	1,354	...	7	72	13,617	4,096	82
46	1,066	1,112	10	1,174	1,184	..	19	10	19,234	...	294
1,868	1,920	3,788	...	1,575	1,575	89	826	...	23,654	899	11,522
840	3,767	4,607	...	4,394	4,394	...	213	...	56,834	7,805	20,228
267	2,332	2,599	20	2,211	2,231	...	384	320	40,130	1,975	9,319
1,414	2,081	3,495	...	2,491	2,491	...	19	...	41,705	1,183	306
...	...	...	...	...	...	...	...	...	...	...	...
952	1,853	2,805	3	2,398	2,401	...	404	53	51,523	5,680	8,409
2,488	4,085	6,573	...	3,543	3,543	...	1,268	...	48,561	7,260	14,536
351	686	1,037	...	966	966	...	72	...	14,416	...	897
25	3,667	3,692	...	3,473	3,473	...	219	...	46,015	...	3,310
498	1,392	1,890	12	1,983	1,995	...	117	243	23,331	1,379	1,525
4,474	4,548	9,022	...	4,884	4,884	...	980	...	64,413	1,090	16,701
8	961	969	...	979	979	...	...	...	11,300	551	...
10,705	12,062	22,767	...	13,791	13,791	...	8,976	...	62,056	...	39,762
1,826	1,656	3,482	...	1,978	1,978	12	37	...	30,087	3,512	3,657
1,056	2,816	3,872	...	2,664	2,664	...	1,345	...	22,141	2,713	17,145
...	352	352	...	277	277	...	75	...	1,674	...	509
6	730	736	...	743	743	...	...	...	10,004	400	...
149	587	736	...	690	690	...	49	...	6,608	200	567
2,095	2,497	4,592	...	2,095	2,095	...	2,497	...	5,565	27,025	2,497
10	2,415	2,425	...	2,139	2,139	...	293	...	23,861	755	2,148
15	678	693	...	790	790	...	...	...	7,623	...	...
238	8,954	9,192	11	8,537	8,548	...	669	236	73,034	13,564	6,266
235	4,156	4,391	...	4,283	4,283	...	114	...	56,038	2,900	1,629
1,986	3,425	5,411	...	3,418	3,418	...	7	...	53,924	...	160
4,527	3,652	8,179	...	3,914	3,914	...	65	...	33,492	2,479	503
1,395	2,461	3,856	...	2,028	2,028	111	389	...	19,594	13,360	3,904
...	126	126	...	84	84	...	42	...	634	...	392
5,220	4,150	9,370	...	4,186	4,186	...	5	...	12,131	5,778	5
3,410	7,232	10,642	...	8,323	8,323	...	2,607	...	1,11,574	13,482	46,532
668	824	1,492	...	1,166	1,166	...	326	...	2,259	...	1,970
1,037	2,413	3,450	...	3,318	3,318	...	132	...	51,193	4,180	3,957
54,610	99,144	1,53,754	78	1,02,874	1,02,952	328	17,275	934	13,11,263	1,14,271	2,90,728
13,468	17,191	30,659	...	17,413	17,413	...	13,246	...	73,916	27,025	46,460
48,347	1,02,391	1,50,738	122	1,00,269	1,00,391	546	17,803	834	12,52,467	1,52,194	2,80,663
322	38,842	39,164	...	25,965	25,965	...	13,999	...	39,871	...	65,161

* Revised figures.

during the financial year 1916-17 (Paragraph 24 of Report, page 19).

Interest.								Total Principal and Interest.			
Arrears of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at the end of the year.	Remitted during the year.	Collected during the year.	Under suspension at the end of the year.	Overdue at the end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
81	40	121	...	66	66	...	...	...	666	...	...
467	285	752	...	290	290	...	3	435	2,145	500	55
211	275	486	...	466	466	...	37	...	5,074	100	677
...	...	...	...	...	...	...	...	...	...	...	...
...	22	22	...	22	22	...	...	...	68	...	...
7	10	17	...	17	17	...	...	...	213	...	...
...	20	20	...	20	20	...	...	...	324	...	...
...	7	7	...	7	7	...	...	...	157	...	...
813	222	1,035	...	117	117	...	...	...	406	190	...
30	71	101	100	34	134	...	46	1,350	709	...	296
181	831	1,012	...	786	786	101	124	...	4,496	700	357
1,790	1,783	3,573	100	1,825	1,925	101	210	1,785	14,258	1,490	1,385
2,082	2,009	4,091	...	2,107	2,197	231	282	...	13,211	2,437	2,825

figures.

STATEMENT XIII-B.—*Account of Local Government with Agricultural Borrowers during the financial year* 1916-17 (Paragraph 24 of Report, pages 18 and 19).

Particulars.		Agriculturists Loans Act.	Land-Improvement Loans Act.	Total both Acts.
1		2	3	4
		Rs.	Rs.	Rs.
PRINCIPAL	1. Outstanding at commencement of the year	13,95,213 (a) 6,37,841	31,204 ...	14,26,417 6,37,841(a)
	2. Advanced during the year	12,55,163 (a) 1,19,736	15,650 ...	12,70,813 1,19,736(a)
	3. Total advanced	34,07,953	46,854	34,54,807
	4. Amount due for collection within the year (including arrears).	16,44,374 (a) 1,15,014	15,157 ...	16,59,531 1,15,014(a)
	5. Remitted during the year	856	1,685	2,541
	6. Collected during the year	12,08,389 (a) 56,503	12,433 ...	12,20,822 56,503(a)
	7. Total remitted and collected	12,65,748	14,118	12,79,866
	8. Balance outstanding at the end of the year	14,41,131 (a) 7,01,074	32,736 ...	14,73,867 7,01,074(a)
	9. Amount suspended by competent authority	1,13,943 (a) 27,025	1,389 ...	1,15,332 27,025(a)
	10. Amount overdue	2,73,453 33,214	1,175 ...	2,74,628 33,214(a)
INTEREST	11. Arrears of interest suspended and overdue at commencement of the year.	54,610 (a) 13,468	1,790 ...	56,400 13,468(a)
	12. Interest falling due within the year	99,144 (a) 17,191	1,783 ...	1,00,927 17,191(a)
	13. Total interest for collection within the year	1,84,413	3,573	1,87,986
	14. Remitted during the year	78 (a) ...	100 ...	178 ... (a)
	15. Collected during the year	1,02,874 (a) 17,413	1,825 ...	1,04,699 17,413(a)
	16. Total remitted and collected	1,20,365	1,925	1,22,290
	17. Suspended by competent authority	328 (a) ...	101 ...	429 ... (a)
	18. Arrears of interest overdue at end of the year	17,275 (a) 13,246	210 ...	17,485 13,246(a)
TOTAL PRINCIPAL AND INTEREST.	19. Remitted during the year	934 (a) ...	1,785 ...	2,719 ... (a)
	20. Collected during the year	13,11,263 (a) 73,916	14,258 ...	13,25,521 73,916(a)
	21. Under suspension at end of the year	1,14,271 (a) 27,025	1,490 ..	1,15,761 27,025(a)
	22. Overdue at end of the year	2,90,728 (a) 46,460	1,385 ...	2,92,113 46,460(a)

(a) Loans to Co-operative Societies.

STATEMENT XIII-C.—*Loans made under the Agriculturists' and Land Improvement Loans Acts during the financial year* 1916-17 (Paragraph 24 of Report, pages 18 and 19).

	Amount advanced to Local Government by the Government of India.			Interest payable for the year by Local Government to Government of India at 3½ per cent. on mean outstanding.
	Outstanding at the commencement of the year.	Outstanding at the close of the year.	Mean outstanding.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Agriculturists' Loans Act	20,33,054	21,42,205	20,87,630	73,067
Land Improvement Loans Act	31,204	32,736	31,970	1,119
Total ...	20,64,258	21,74,941	21,19,600	74,186

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the financial year* 1916-17 (Paragraph 24 of Report, pages 19 and 20).

	Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
1	2	3	4
	Rs.	Rs.	Rs.
1. Interest payable for the year by the Local Government to the Government of India.	73,067	1,119	74,186
2. Interest collected during the year	1,20,287	1,825	1,22,112
3. Balance of interest accruing to the Local Government, *i.e.*, difference between (1) and (2).	+47,220	+ 706	+47,926
4. Remission of principal during the year	856	1,685	2,541
5. Net result (profit or loss) for the year 1916-17	+46,364	− 979	+45,385
6. Net result for previous years ... 1915-16	+61,511	+ 884	+62,395
1914-15	+38,376	− 2,680	+35,696
1913-14	+44,723	+ 400	+45,123
1912-13	+44,271	+ 384	+44,655
1911-12	+32,266	+ 255	+32,521
7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishment for well-boring or other outlay incurred from revenue in connection with *takavi* transactions.	.....	.....	.....

STATEMENT XV.—*Progress of Settlement Operations during the year*

District.	No. of Party.	Period of settlement operations.		Area for settlement.		Area soil classified at the beginning of the year (before 1st July 1916).	
		From	Number of years.	Total.	Occupied.	Total.	Occupied.
1	2	3	4	5	6	7	8
				Sq. miles.	Acres.	Sq. miles.	Acres.
Sandoway	1	November 1914 ...	2	275	65,000	275	65,000
Kyaukpyu	1	November 1914 ...	2	843	202,000	843	202,000
Prome	2	November 1914 ...	2	1,720	368,000	1,720	368,000
Akyab	4	November 1913 ...	3	1,950	736,000	1,950	736,000
Shwebo (Canal area) ...	4	November 1916 ...	6 months	522	207,000	...	...
Magwe	3	November 1915 ...	3	2,721	961,000	474	167,000
Sagaing	5	November 1915 ...	3	1,824	766,000	387	135,000
Myaungmya	2	November 1916 ...	2	1,562	454,000	...	...
		Total ...	...	11,417	3,759,000	5,649	1,673,000

STATEMENT XVI.—*Financial Results of new Settlements sanctioned during the year*

District.	Date of Settlement Officer's Report.	Area in which settlement sanctioned.		Expiring Revenue Demand.		
		Total.	Occupied.	*Thathameda.*	Land Revenue.	Total.
1	2	3	4	5	6	7
		Sq. miles.	Acres.	Rs.	Rs.	Rs.
Myingyan	20th February 1914 ...	3,072	1,123,192	2,68,491	4,27,543	6,96,034
Magwe (Sale Township) ...	20th February 1914 ...					
Pegu (Kawa Township) ...	12th May 1915 ...	306	141,441	...	4,26,956	4,26,956
Insein (Hlegu Township) ...	12th May 1915 ...	316	119,711	...	2,79,877	2,79,877
Pegu (Pegu and Thanatpin Townships).	27th December 1915 ...	799	295,887	...	7,66,783	7,66,783
Tharrawaddy	15th November 1915 ...	1,285	509,398	...	11,95,670	11,95,670
Thayetmyo	8th May 1916 ...	1,378	584,592	...	1,94,558	1,94,558
Sandoway	11th November 1916 ...	275	64,782	...	1,03,647	1,03,647
Kyaukpyu	15th November 1916 ...	843	201,794	...	2,85,879	2,85,879
Prome	1st December 1916 ...	1,720	368,318	...	5,72,263	5,72,263
	Total ...	9,994	3,409,115	2,68,491	42,53,176	45,21,667

* Calculated at the rates

G.B.C.P.O.—No. 120, F.C., 6-4-1918—440.

ended the 30th June 1917 (Paragraphs 15—18 of Report, pages 10—15).

Area soil classified during the year from 1st July 1916 to 30th June 1917.		Expenditure.		Total cost to 30th June 1917.		Remarks.
Total.	Occupied.	At the beginning of the year (before 1st July 1916).	During the year from (1st July 1916 to 30th June 1917).	Per square mile.	Per occupied acre.	
9	10	11	12	13	14	15
Sq. miles.	Acres.	Rs.	Rs.	Rs.	As.	
...	...	1,04,406	17,640	109	7	Report figures. The operations in the Kyaukpyu and Sandoway districts were combined. This is the first regular settlement.
...	...					
...	...	1,22,420	35,198	92	7	Report figures. Mostly third and partly second settlement.
...	...	1,97,584	43,940	124	5	Report figures. Mostly third and partly second and first settlements.
522	207,000	...	21,701	42	2	Reclassification work.
1,116	394,000	53,848	72,896	80	4	Second settlement in progress.
842	386,000	53,545	70,919	101	4	Second settlement in progress.
410	136,000	...	43,204	105	5	Mostly third but also some second and first settlements.
2,890	1,123,000	5,31,803	3,05,528	98	5	

ended the 30th June 1917 (Paragraphs 15—19 of Report, pages 10—15).

Sanctioned Revenue Demand.			Increase or decrease in total demand.		Remarks.
Thathameda.	Land Revenue.	Total.	Total.	Percentage.	
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.		
2,80,592	4,83,048	*7,63,640	+ 67,606	+ 9·71	Takes effect from 1st October 1916. Salè Township formerly belonged to the Myingyan District and was settled with that district.
...	4,77,362	4,77,362	+ 50,406	+ 11·81	Takes effect from 1st July 1917 in certain portion and from 1st July 1918 in the remainder.
...	3,05,019	3,05,019	+ 25,142	+ 8·98	Do.
...	8,97,709	8,97,709	+ 1,30,926	+ 17·07	Do.
...	14,24,890	14,24,890	+ 2,29,220	+ 19·17	Do.
...	2,48,247	2,48,247	+ 53,689	+ 27·60	Takes effect from 1st July 1917.
...	1,19,094	1,19,094	+ 15,447	+ 14·90	Do.
...	3,29,924	3,29,924	+ 44,045	+ 15·41	Do.
...	6,21,569	6,21,569	+ 49,306	+ 8·62	Do.
2,80,592	49,06,862	51,87,454	+ 6,65,787	+ 14·72	

recommended by the Committee.

N 43017

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ending the 30th June 1918

RANGOON

OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA

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RESOLUTION

ON THE

REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

FOR THE YEAR ENDED THE 30TH JUNE 1918.

Extract from the proceedings of the Government of Burma in the Land Revenue Department,—
No. 2R.-10, dated the 29th June 1919.

Read—

(1) The Season and Crop Report of Burma for the year ended the 30th June 1918.

(2) The Report on the Land Revenue Administration of Burma for the year ended the 30th June 1918.

Resolution.—The improvement of agricultural conditions during 1916-17 was, on the whole, well maintained in the year under report. The rainfall was somewhat capricious and irregular, and only in the Pegu Division was it reported satisfactory throughout the year. In Upper Burma the early rains were deficient in some districts, while untimely breaks during June, July and August were responsible for the failure of crops over considerable areas. Extensive damage by floods was reported from the Ma-ubin and Toungoo Districts, and Bhamo and Yamèthin also suffered in this respect. Notwithstanding the fluctuation in prices caused by the shortage of tonnage, and the limitation imposed on agricultural operations by the continued restriction of credit owing to the war, the occupied area again rose, and the increase of 268,628 acres, or 1½ per cent., was the highest recorded since the year 1909-10. The amount of suitable land available for occupation decreases year by year, and in view of the difficulty in obtaining the capital necessary for pioneer work in clearing land for cultivation, the steady continuance of the rate of expansion is a healthy and satisfactory sign. Despite the irregularity of the monsoon there was an increase in the area on which the crops were successful of 1·3 per cent. over the total for 1916-17, itself the highest previously recorded. A decrease of 30,986 acres in the twice-cropped area was due in the main to the extension in the dry zone of the cultivation of rice, which occupied 10⅞ of the 14⅝ million acres under crop throughout the Province, a slightly smaller proportion than in the previous year. The shortage of freight and the irregular arrivals of steamers resulted in considerable fluctuations in the price of paddy, but generally speaking, except in Amherst and the districts of the Arakan Division, the rates, though substantially lower than those obtaining before the war, left a small margin of profit to the cultivator. The area under small white beans was 482,282 acres or one and a half times as large as in the previous year. The expectation of continued high prices owing to the demand from Europe stimulated the extension of this crop at the expense of others, such as wheat, millet, maize, gram and other pulses with the natural result that there was a heavy fall in prices. The area under wheat fell by over 7 per cent., but the

Season and Crops.

cultivators reaped the benefit of a shortage in the supply imported from India in the shape of substantially higher prices. Similarly, a decline in the area under ground-nut and sessamum, due in part, as regards the latter, to insufficient rain during June and July, led to a rise in the price of both these crops. The cultivation of cotton, stimulated by the high prices prevailing, expanded by 18 per cent., but was still below the record of 1913-14. Tobacco, sugar-cane and rubber also showed increases in area. The average yield of rice was 95 per cent. of a normal crop as against 94 per cent. in 1916-17, and most of the districts reported an increase of outturn. The irrigated area declined by 54,386 acres below the record of the previous year. Of this decrease the Kyaukse District was responsible for 21,733 acres, due to the re-alignment of canals and the substitution of white beans for rice, while in Magwe and Meiktila the supply of water from canals and tanks failed owing to the scanty rainfall. The comparative immunity from serious outbreaks of cattle disease which the Province has enjoyed for some time continued throughout the year under report. Generally speaking, the dry crops of Upper Burma fetched good prices, but, in the case of ground-nut and cotton, it is to be feared that the greater part of the profits did not reach the cultivators. In Lower Burma conditions were not so favourable, but the cultivators appear to have met the situation resulting from the fall in the price of rice and the rise in that of imported commodities by decreasing their expenditure and drawing on the savings of previous years.

Land Revenue Collections.

2. The total current demand under all heads of Land Revenue was Rs. 489·2 lakhs, or nearly Rs. 12 lakhs more than in the preceding year. Remissions, however, rose by nearly Rs. 30,000 and the outstandings at the end of June attained the unprecedented figure of Rs. 9¾ lakhs, so that the nett increase in collections was barely Rs. 3 lakhs. Two-thirds of the rise of over Rs. 9 lakhs in the demand under the head Ordinary Land Revenue was due to the introduction of revised rates of assessment in all the districts of the Pegu Division, and in parts of the Henzada, Thayetmyo, and Shwebo Districts, while the balance is to be ascribed to the extension of cultivation. It was early realised that the disorganisation of the paddy market would prevent the cultivators from selling their crops and meeting the land revenue demand from the proceeds by the 31st March, the date by which in normal years full settlement is required. Instructions were therefore issued to Township Officers not to press for payment until the assessees had disposed of their crops. This postponement fully justified expectations, as without any undue harassment of the people over 75 per cent. of the amount outstanding on the 30th June was realised by December 1918; almost the whole balance still unpaid by that date was due from the Akyab and Kyaukpyu Districts, where heavy rains at harvest time had damaged the crops and geographical isolation had accentuated the scarcity of shipping. Collection in these two districts was for a time suspended as there was absolutely no demand for export. It was subsequently resumed in the autumn when the market improved and the greater part of the outstanding revenue was collected, a comparatively small balance of Rs. 3,000 being remitted in Kyaukpyu by the Lieutenant-Governor on his visit to that district in March 1919. There was a decrease in Lower Burma as a whole in the area returned as fallow, owing to the comparatively favourable conditions which prevailed early in the season, and an increase in the fallowed area was reported from only a few districts such as

Pyapôn, Prome, Toungoo, Thatôn and Amherst, where early floods had prevented planting. In Pyapôn the cultivators also experienced difficulty in raising capital for working expenses. Nearly 80 per cent. of the amount remitted was due to destruction by floods; the Ma-ubin and Toungoo Districts especially suffered heavily in this respect.

Three-fifths of a fall of Rs. 67,578 in the combined receipts from capitation tax and *thathameda* were under the former. The Thayetmyo District and the Irrawaddy and Tenasserim Divisions alone showed larger collections than last year, due mainly, in the case of the Delta districts, to better checking of the rolls and supervision over remissions. Increased activity in mining and in salt manufacture in the Tavoy, Amherst and Thatôn Districts led to an enhancement of receipts, but these were more than counterbalanced by the heavy fall of nearly Rs. 61,000 in the Arakan Division, due in large measure to a falling off in the annual influx of labour from India. The Meiktila Division with Rs. 22,532 less was mainly responsible for the decrease of Rs. 25,309 in the collections of *thathameda* in Upper Burma, which is ascribed generally to the exemption from assessment accorded to the parents of recruits in the Army, to emigration owing to failure of the early rains in certain tracts, and to the diversion of the energies of district officers to work in connection with recruiting and the war loan.

The fishing season in Upper Burma during 1916-17 was poor, and as a result there was a fall of nearly Rs. 60,000 in the rents offered at the auctions for the fisheries leased in 1917-18, although the fees paid for fishing licenses rose by some Rs. 20,000. In the year under review the season was on the whole successful; while the price of salt continued high, the market for fish and *ngapi* improved. Little difficulty was experienced therefore in realising the rents, and as the amount remitted fell considerably, the total collections were only Rs. 19,438 below those of the previous year despite the decrease of over Rs. 40,000 in the demand. The total revenue from wolfram declined somewhat owing to a slackening of prospecting work. In view of the urgent demand for this mineral, every effort was made to stimulate its extraction, and not only was the price raised, but allowances were granted for the cost of freight and for the rise in the rate of exchange. The output, however, increased but slightly; some of the concessions appear to have reached their maximum productivity, while the development of new areas was hampered by the difficulty of obtaining machinery and labour and by the lack of facilities for transport. High prices for tin encouraged the revival of the tin-mining industry in the Amherst, Mergui and Tavoy Districts, but the receipts from this source are still small and nine-tenths of the revenue under the head "Other minerals" was derived from the royalty on wolfram. Receipts from petroleum exhibited a recovery of nearly half the heavy fall of Rs. 7½ lakhs experienced in 1916-17 from the exhaustion of certain oil-sands and interruptions to work caused by fires. During the year under report the output of petroleum increased owing to the exploitation of deep sands in the Beme Reserve at Yenangyaung, and to enhanced production in the Minbu field where the prospects are reported to be promising. Results from the new Thayetmyo field did not come up to expectations, but prospectors were active at Yenangyat and in the Akyab, Kyaukpyu and Shwebo Districts. The recovery noted in 1916-17 in the market for precious stones was well maintained, and the royalty from the Ruby Mines District rose by over one lakh, while there was a further increase also

in the fees for jade licenses in the Myitkyina District. The receipts from pearling licenses in the Mergui District, however, showed a decrease.

The task of collecting the revenue was attended by greater difficulty than in the previous year, and the amount in respect of which process was required rose by 13·4 per cent. to Rs. 13·48 lakhs, representing 2·75 per cent. of the total demand as against 2·5 per cent. in 1916-17. District Officers, however, exercised the powers vested in them with praiseworthy discretion, and notices and warrants of attachment of immoveable property were the only classes of coercive process to show an increase. The fall in the percentage of recovery from 80·8 to 78·5 was due to the exceptionally low proportion, only 45 per cent., realised in Akyab owing to the depressed conditions prevailing there. Sales of immoveable property increased in the Hanthawaddy District owing to the difficulty of collecting land revenue from the flooded areas in the Twante and Kungyangon Townships, while an improper use of warrants of arrest would seem to have been the reason for the rise of nearly 43 per cent. in that class of process in the Pegu District.

Miscellaneous.

3. No new settlements were undertaken in 1917-18, and the settlement parties, reduced to three during the previous year, continued their operations in the Sagaing, Magwe and Myaungmya Districts. In the case of the two latter districts an extension of time by 6¼ months and one year respectively has been sanctioned as the periods originally prescribed proved insufficient. Work in the Sagaing District was completed after the close of the year under report and the party has since proceeded to the resettlement of the Shwebo District. In consequence of the reduction in the number of the parties from five to three, expenditure decreased by over Rs. 90,000. Owing to the unfavourable agricultural situation in Akyab, the introduction of the new settlement of that district was postponed. The rates proposed for the re-classified portion of the Shwebo District which is irrigated from the Shwebo canal, have been sanctioned and are calculated to yield an increment of Rs. 75,000. All classes of transactions in land declined in number as the scarcity of capital and the low price of paddy combined to render such investments unpopular. The areas mortgaged and sold fell by 26 and 20 per cent. respectively; it is reported that in many instances the sales were really foreclosures of existing mortgages, effected to replace the capital lost in paddy speculation by the mortgagees. The average price of the land sold showed a slight increase in certain districts. Redemptions showed a decrease and it would seem from the district reports that in a number of cases the transactions were undertaken rather in order to obtain better terms elsewhere than to recover possession of the land. There was a further rise of 2·44 per cent. in the area held by absentee landlords. While the area let at full rates to tenants increased by 4·86 per cent., the rental values fell by 20 per cent., mainly owing to the fact that the bulk of the rents are paid in kind and were commuted at the low prices which prevailed. On the whole the Lower Burma cultivator appears to have weathered the financial stress with less difficulty than might have been expected, while the position of his Upper Burma *confrère* has been strengthened by the good harvests and high prices of dry crops. The rate of interest charged by the Government of India on loans to Local Governments for the purposes of the Agriculturists' Loans and Land Improvement Loans Acts was raised, with effect from 1st April 1917, to 5½ per cent. The rate charged by the Local Government to cultivators still remains unchanged at 6¼ per cent. and the margin of security is

thus small. Owing to various causes connected with low prices or poor crops, the amount both of principal and interest outstanding from cultivators rose considerably, and the nett result of the transactions for the year under report was a loss to the Local Government of Rs. 19,349. Advances during the year to individual borrowers and to Co-operative Societies rose by 10 per cent. to nearly Rs. 15¼ lakhs. Repayments, however, fell by 23 per cent. to Rs. 9·7 lakhs, and nearly Rs. 27 lakhs were outstanding at the close of the year as against Rs. 21 lakhs in 1916-17.

4. The uncertainty of the financial situation during the year under report rendered the work of district officers unusually onerous, and in addition they had to shoulder recruiting and numerous other duties connected with the war. In spite of these handicaps the district revenue administration was generally satisfactory and the Lieutenant-Governor has noted with pleasure the names of the large number of officers who have distinguished themselves by their good work during the year. The Hon'ble Mr. H. Thompson, C.S.I., I.C.S., who proceeded on furlough after the close of the year, has held the post of Financial Commissioner since 1913. To an extensive knowledge of the Province and its varying conditions and requirements, he added a keen insight into men and measures that invested his advice on questions of general administration with a peculiar value. Full of sturdy, practical common-sense, he yet possessed the faculty of enthusiasm which served as a constant source of inspiration and encouragement to all who worked under his guidance. In revenue matters he displayed a sound judgment and unquestioned ability, while throughout his tenure of the post of Financial Commissioner, he controlled the departments in his charge with unremitting care and efficiency. Sir Reginald Craddock views Mr. Thompson's probable retirement at the close of his leave with regret, and gratefully acknowledges the willing and able assistance received from him on many occasions in all branches of the administration.

By order of the Lieutenant-Governor of Burma,

W. J. KEITH,
Revenue Secretary to the Government of Burma.

Printed by order of the Government of Burma.

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REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ending the 30th June 1918.

CHAPTER I.

Introductory.

The administration of the land revenue was throughout the year under the control of the Hon'ble Mr. H. Thompson, C.S.I., as Financial Commissioner.

2. *Changes in law, rules, directions, etc.*—The following were the more important changes made in revenue law and procedure during the year:—

(*a*) The Lower Burma procedure relating to sales of land for the recovery of arrears of revenue was revised by the insertion in the Land Revenue Rules of a provision enabling a landowner whose land is sold in recovery proceedings to have the sale set aside on payment, within two and a half months from the date on which the revenue fell due, of the arrear and costs, together with compensation for the purchaser calculated at ten per cent. of the purchase price. This change was made in the interests of landowners living elsewhere than in the village-tract where their land is situated, as such persons have occasionally lost their land through the failure of their agents or tenants to bring the demand of revenue to their notice.

(*b*) An amendment of the Upper Burma Land Revenue Rules delegated to the Local Government the power hitherto reserved to the Government of India to sanction leases of land exceeding ten acres in area to persons other than natives of Burma.

(*c*) The rules relating to town land leases in both Upper and Lower Burma were amended so as to delegate to the Financial Commissioner the power of sanctioning a short term lease in a town, where the area exceeds a quarter of an acre.

(*d*) With a view to the encouragement of the growth of forest produce for domestic requirements, special rules for grants of land on favourable terms for growing bamboos or trees other than reserved trees were prescribed for both parts of the Province.

(*e*) An addition to the Fishery Rules provided for the suspension, for a period not exceeding one year, of the repayment of outstanding instalments of loans made to sea fishermen for the purchase of boats or implements.

(*f*) The Burma Oil-fields Act, 1918, which received the assent of the Governor-General on the 25th May 1918, re-enacted for the whole Province with certain additions the provisions of the Upper Burma Oil-fields Regulation, in consequence of the discovery of mineral oil, with the possibility of the development of an important oil-field, in the Lower Burma district of Thayetmyo.

(*g*) The rules for the Yenangyaung and Minbu oil-fields were amended so as to define more clearly the prohibition against the use of internal combustion engines in the congested area of the Yenangyaung field.

(*h*) An amendment of the Government of India's Mining Rules provided for appeal from or revision of orders passed by Collectors or Divisional Forest Officers under the rules, while a notification by the Local Government defined the procedure to be followed in such appeals or revision. A penalty for unauthorized extraction of minerals falling within the scope of these rules was provided by new rules under the land revenue enactments.

(*i*). Rules were made by the Local Government under the Indian Mines Act for the regulation of tungsten and tin mines in the Tavoy District.

(*k*) A new Land Acquisition Direction prescribed the procedure to be followed by Revenue Officers when a municipality applies for the acquisition of land for laying out a new residential area or for town planning generally.

3. *Total demand, collections, etc.*—The total current demand from all heads of land revenue was Rs. 4,89,20,050 against Rs. 4,77,23,702 in the previous year. The most noteworthy features of the figures are increases of nine lakhs under ordinary land revenue, of three and a half lakhs under petroleum, and of one and a quarter lakhs under rubies, jade and amber. All other heads, except land rate in lieu of capitation-tax, town land rents, and miscellaneous, show small decreases. Owing to the low price of rice, the increase under ordinary land revenue was not collected within the year, and the total outstandings stood at the end of the year at the unprecedented figure of Rs. 9,76,094. Total collections thus show an increase of barely three lakhs, Rs. 4,74,30,084 against Rs. 4,71,50,336 in 1916-17.

CHAPTER II.

Ordinary Land Revenue.

Statement I.

4. *Land revenue—Area assessed and revenue demand.*—Exclusive of the amounts to be credited to cess and irrigation, the demand for the year 1917-18 was Rs. 3,12,77,809, against Rs. 3,03,67,761 in 1916-17. Of this increase of nine lakhs, something over six lakhs is to be ascribed to the introduction of revised rates in several districts. The balance was due to more extensive cultivation under the favourable natural conditions which prevailed in most parts of the Province.

Arakan Division.—In Akyab the area under miscellaneous crops was larger by 2,684 acres than in the previous year, while resurvey and recomputation of areas produced a further increase of 1,680 acres in the assessed area. The revenue demand nevertheless shows a fall of Rs. 10,765, owing largely to the more liberal allowance of the two-anna or other privileged rates on fallow land. In Kyaukpyu there was a small decrease in the area assessed, but an increase of Rs. 18,578 in the revenue demand, due to the introduction of revised settlement rates. In Sandoway there was some extension of cultivation and an increase of assessed area on recomputation, which, with the introduction of revised rates, produced a rise of Rs. 10,092 in the demand.

Pegu Division.—The agricultural conditions were more than usually favourable throughout the Pegu Division, and every district except Rangoon Town shows an increase in assessed area, the largest extension of cultivation being in the Pegu District (21,552 acres). Hanthawaddy shows an increase of 19,634 acres, owing mainly to the first assessment of the area of the disafforested Kadônbaw reserve, which has been colonized on co-operative lines. The effect of the increase of area on the demand was enhanced by the introduction of revised settlement rates in Tharrawaddy (where the total demand was larger by two lakhs than that of 1916-17), in Prome, and in portions of the Insein and Pegu Districts, and by the imposition of full in place of intermediate rates in Hanthawaddy. The increase in demand in Hanthawaddy was Rs. 1,62,539, of which half a lakh was due to the new assessment in the Kadônbaw colony, and the bulk of the remainder to the substitution of full for intermediate rates. The demand for the whole division was Rs. 91,78,432, against Rs. 86,56,189 in 1916-17.

Irrawaddy Division.—In spite of a late beginning, the rains were generally good in the Irrawaddy Division, although Ma-ubin suffered from floods in October and November, which breached the new Yandoon Island embankment. Extension of cultivation and reduction of the area left fallow produced an increase of assessed area in each district. The total demand for the division shows an increase of Rs. 2,65,542, more than a lakh and a quarter of which, however, was due to the introduction of revised settlement rates in a part of the Henzada District.

Tenasserim Division.—In the Tenasserim Division conditions varied. Damage by floods caused a considerable area of cultivated land to be left unassessed in Toungoo, and the demand fell by Rs. 31,483. In Thatôn there was some extension of cultivation, which with the substitution of full for intermediate rates in a portion of the district produced an increase of Rs. 41,886 in the demand. Amherst shows a small decrease, and Tavoy and Mergui small increases, in demand, the latter being due in part to the first assessment of rubber grants on expiry of the period of exemption from revenue. The total demand for the division was only slightly larger than that for the previous year.

Magwe Division.—In Thayetmyo the rainfall was deficient for paddy cultivation and a considerable area ordinarily under paddy was left fallow. The conditions were favourable, however, for *ya** crops, among which the cultivation of cotton was stimulated by high prices. The total assessed area was larger by some 15,000 acres than in the previous year, and this increase, with the introduction of revised settlement rates, gave an increase of Rs. 56,391 in the revenue demand. In the other districts of the division the rainfall, especially in the early part of the season, was poor, and although an improvement in the middle rains enabled the area under *kaukgyi*† paddy to be increased in Pakôkku and Magwe the combined demand for all crops fell short of that of the previous year in each district. The total demand for the division exceeded that for 1916-17 by a few thousands only.

Mandalay Division.—The Mandalay Division shows a total demand larger by Rs. 40,882 than that of the previous year. The Mandalay District, where there was again a large increase in the area under white beans, contributed Rs. 31,721 of the increase in demand. In Bhamo the rainfall was good, and in spite of considerable damage by insect pests and floods, there was a small increase of assessed area; but with the low price of paddy the demand, which is calculated annually at a proportion of the value of the estimated outturn, shows a decrease. In Myitkyina, on the other hand, where the same system of assessment is in force, the demand increased by several thousands. Favourable early rains in Katha induced an extension of *kaukgyi*† and *taungya*‡ cultivation, and the demand was well above that of 1916-17. A small increase in demand in the Ruby Mines was mainly due to extension of white bean cultivation.

Sagaing Division.—Each district of the Sagaing Division shows an increase of assessed area; but in the Upper Chindwin this increase was small, and, as in Bhamo, the low price of paddy caused a drop in the demand. In Shwebo an early supply of water in the canal areas and the promise of a good market for white beans combined to produce an increase of 45,892 acres in the area assessed. The revenue demand was further enhanced by a reclassification of soils in the Shwebo Canal area, and was higher by some Rs. 60,000 than in 1916-17. In Sagaing and the Lower Chindwin the season was favourable for the principal crops, and the demand shows an increase of Rs. 27,456 and Rs. 14,957 respectively. The total demand for the division exceeded that for the previous year by Rs. 83,528.

Meiktila Division.—Meiktila was less fortunate in its agricultural conditions than most other divisions, and each district shows a fall in the area assessed. In Kyaukse and in the Pyinmana Subdivision considerable damage was done by floods. In the former district land previously used for paddy was in many cases reserved for white beans, which eventually could not be grown owing to excessive rain too late for reversion to paddy. An extension of *kaing* § cultivation, however, produced an increase in the combined demand. In each of the other districts the demand fell with the decrease in area. The rainfall was deficient and untimely in both Meiktila and Myingyan. Taking the division as a whole, the demand was half a lakh below that of 1916-17.

5. *Remissions.*—The total amount of current land revenue remitted was Rs. 3,05,330, against Rs. 2,17,224 in 1916-17. The total amount remitted on account of the destruction of crops by floods was Rs. 2,41,388, just a lakh more than in 1916-17. Rs. 78,594 were remitted for this reason in Ma-ubin, Rs. 48,493 Statement I.

* *Ya.*—Upland unembanked or dry cultivation.
† *Kaukgyi.*—The principal harvest.
‡ *Taungya.*—Hillside cultivation, generally started by burning the jungle.
§ *Kaing.*—Cultivation of miscellaneous crops, tobacco, etc., on the banks of rivers or on islands.

in Toungoo, Rs. 37,484 in Yamèthin, Rs. 33,558 in Thatôn, and Rs. 17,991 in Hanthawaddy. Insein again escaped almost entirely from damage of this nature.

The amount remitted as irrecoverable in Lower Burma was Rs. 39,072, practically the same as in 1916-17. This amount was largely made up of sums due from temporary occupants who disappeared before payment of the revenue. The unusually low price of rice for some months after the harvest caused difficulty in recovery of the revenue in many districts, and to the amount remitted within the year must be added nearly Rs. 40,000 since remitted on various grounds. Payment of revenue was evaded to some extent by the abandonment of land in Shwebo, as in Lower Burma, but elsewhere in Upper Burma the sums struck off as irrecoverable were negligible.

Erroneous assessment explains a total of Rs. 17,770 remitted, most commonly in connection with mistakes in the assessment of fallow land in Lower Burma.

Statement I.

6. *Collections and outstandings.*—The paddy market was disorganized from the time of the harvest onwards owing to lack of shipping to remove the crop, and in spite of Government purchases of rice on behalf of the Food Controller, the market price was abnormally low for several months. The cultivators generally experienced difficulty in selling the crop, and special concessions were made to prevent undue hardship in the collection of revenue. The revenue on the main crop (*kaukgyi*)* falls due on the 15th February and instructions were issued with the approval of the Local Government that pressure was not to be applied to complete collections before the 31st March, the date by which the revenue had ordinarily been collected in previous years. In the majority of districts the demand was practically cleared in the following three months, April to June, but a few districts were less successful, and a total of nine and a half lakhs outstanding at the end of the agricultural year involved a reduction of half a lakh in the total collections, compared with those of the previous year, in spite of the increased demand.

The effect of the shortage of shipping was most seriously felt in the isolated Arakan Division. In Akyab the crop was damaged by heavy rain at the harvest time, and thereafter the market price did not rise to a level high enough to admit of a profit for the majority of the cultivators. The revenue came in very slowly, only three lakhs out of the demand of twenty lakhs being paid by the 31st March, and four and a half lakhs still remaining unpaid on the 30th June. Conditions were similar or worse in Kyaukpyu, and less than half the demand of some three lakhs was paid by the end of the agricultural year. In the Pegu Division little difficulty was experienced in collecting the revenue except in the Pegu District, where the orders not to press for early payment seems to have been given an unduly wide interpretation. In Bassein and Ma-ubin damage by rain to the paddy at harvest time accentuated the cultivators' difficulty in disposing of the crop, and consequently in paying the revenue. Amherst, which depends largely on export from Moulmein and was therefore specially affected by the lack of shipping, shows a larger amount outstanding (Rs. 85,323) than any other district outside Arakan; and in the neighbouring district of Thatôn the outstandings were also large.

In Upper Burma, the largest amount outstanding at the end of the year was in Pakôkku, where movements of military police in connection with the Chin rising, and the need for attending to supply and transport for the columns, drew the attention of the Township Officers away from their revenue duties. In Kyauksè, Mandalay and Shwebo the bulk of the outstandings of Rs. 38,831, Rs. 26,109, and Rs. 8,129 respectively were of *kaing* † revenue, which falls due in April in the first two districts and in May in the last.

The postponement which was allowed in the payment of the demand has led ultimately to the realization of most of the revenue, for of the balance outstanding at the end of June, some seven and a quarter lakhs have been collected by December 1918, and the amounts still outstanding are almost all due from two districts, Akyab and Kyaukpyu.

7. *Fallow rates.*—Excluding areas covered by grants or leases, 688,888 acres in Lower Burma were returned as fallow, 15,881‡ acres less than in the previous year. The decrease is explained by the favourable conditions generally

* *Kaukgyi.*—See note on page 3. † *Kaing.*—See note on page 3. ‡ Based on revised figure.

prevailing early in the season. Those districts which show an increased area of fallow, Prome, Pyapôn, Toungoo, Thatôn and Amherst, suffered for the most part from floods which prevented planting; the increase in Pyapôn, which was small, is ascribed also to difficulty in raising working expenses. As usual Akyab shows the largest area of fallow, and a large proportion, 114,446 acres out of 120,833, was assessed at full rates. Full rates were usually charged in the case of non-agriculturist landlords and for fallow land rented out for pasture; but not for a reasonable area used for grazing the cultivator's own plough cattle. In this district the minimum two-anna rate is only allowed on application, and the cultivators are little inclined to take the trouble to apply. Taking all districts together, the percentage of fallow area assessed at full rates was 40·8, against 38·0 in 1916-17, while that assessed at the two-anna rate shows a fall from 54·1 to 52·0. The power of fixing reduced rates intermediate between the full rate and the two-anna rate was extensively used in Toungoo, and to some extent also in Akyab, Hanthawaddy, Insein and Pegu, but practically nowhere else.

CHAPTER III.

* Thathameda, Capitation-tax and Land Rate in lieu thereof.

8. *Capitation-tax assessment.*—The number of persons assessed to capitation-tax was smaller by 13,763 than in 1916-17, and the demand fell by Rs. 45,099. Remissions were again heavy, though less by Rs. 7,061, than in the previous year. The total amount collected was smaller by Rs. 42,269. Statement III-A.

In the Akyab District collections were smaller by Rs. 44,705 than those of the previous year. The drop was entirely in supplementary assessments and is ascribed to a decrease in the number of Chittagonian coolies who came to seek work in the district, owing to the bad times referred to in the last chapter. Further, a regular steamer service between Akyab and Chittagong in the open season enabled coolies returning from work at Akyab, where capitation-tax is not levied, to escape assessment on their return journey. In 1916-17 the sailings were irregular, and coolies who in consequence returned overland to Chittagong were intercepted in large numbers and made to pay the tax on the way. In Kyaukpyu distress among the agricultural population again led to a decline in assessments, and the collections show a fall of Rs. 15,492, remissions and outstandings both being unusually heavy. In Sandoway the demand was larger, but the collections smaller by a few hundreds than in the previous year. The Arakan Division was thus responsible, with a total decrease of Rs. 60,697, for more than the whole provincial decline in collections.

The Hanthawaddy and Pegu Districts appear to have been visited by fewer harvesters than usual from India and Upper Burma, and the number of assessees fell in consequence. Difficulty in collection also involved an increase in remissions. In Insein, Tharrawaddy and Prome, on the other hand, the demand increased. In Tharrawaddy much has been done of late to improve the work of village headmen, and an abnormally good fishery season attracted some immigrants from other districts. In Prome the increase in demand was swallowed up by an increase in remissions, ascribed in part to the exemption of certain ten-house-*gaungs*,† which was allowed in the course of the year. The net result in collections for the whole division was a fall of Rs. 6,130. With one or two exceptions only the checking of the rolls by Subdivisional and Township Officers was adequate throughout the division.

Owing to the scarcity of money, there was less temporary immigration of harvesters into the districts of the Irrawaddy Division, and each district except Ma-ubin shows a decrease in demand; but remissions, although still heavy, were in each case smaller than in the previous year, owing to the issue of orders checking the premature striking off of amounts as irrecoverable. Collections consequently increased everywhere except in Pyapôn. The variations, however,

* *Thathameda.*—A tax calculated at a prescribed rate per household. A lump demand is made on a village or other local area, and the individual assessments are made by selected elders (*thamadis*).

† Ten-house-*gaung.*—Literally, the head of ten houses. A village official subordinate to the headman.

were nowhere very striking, the total increase for the division being only Rs. 5,373. The work of checking the rolls was generally well done and led in a number of cases to the correction of bad work by village headmen.

In Toungoo the reduction of the cultivated area by floods involved a reduction in the number of immigrants engaged in agricultural work, with a consequent decrease in the capitation-tax demand. The collections were smaller by Rs. 4,284 than in 1916-17. A more thorough check of assessment rolls by the Subdivisional Officer, Toungoo, and the Township Officer, Yedashe, might have produced better results. In Amherst and Thatôn also a fall in the sums collected on supplementary assessment indicates restriction of temporary immigration; but these decreases were more than counterbalanced by increases in the original assessment, due in part to increased activity in mining and salt manufacture, so that Amherst produced a total larger by Rs. 5,787, and Thatôn by Rs. 2,475. Mining activity, with increased attention to the collection of the tax from mining employees, explains an increase of Rs. 12,025 in Tavoy. The Mergui collections were within a few hundreds of those in the previous year. The Township Officer of Tenasserim checked only two assessment rolls, out of 24 in his township.

Thayetmyo, where temporary immigration is not important, shows an increase of Rs. 4,281 in collections, ascribed to normal increase of population. Collections from the employees of the Burma Railways Company and the Irrawaddy Flotilla Company were both slightly smaller than in the previous year.

Statement IVa.

9. *Classification of persons exempted from capitation-tax.*—The total number of exemptions was larger by 5,335 than in 1916-17, manly owing to an increase of 4,379 under poverty and old age. An increase of 760 under 'Others' was due principally to the exemption of five village-tracts in Tharrawaddy and three in Thatôn for bravery in dealing with dacoits. Orders were issued during the year for the exemption of selected ten-house-*gaungs* * and of the parents of recruits for the army; but these orders came after assessments had been made and, so far as the district reports show, added to the number of remissions without affecting the figures for exemptions, which are compiled from the original assessment rolls.

Statement IIIb.

10. *Thathameda*† *assessment.*—The total number of households assessed to *thathameda* was smaller by 10,026 than in 1916-17, and the demand lower by Rs. 49,423, both figures thus falling also a little below those for the year 1915-16. Less was remitted, however, than in either of the previous two years; and in spite of somewhat heavier outstandings the total collections were only a quarter of a lakh less than those of 1916-17 and only some Rs. 5,000 less than those of 1915-16.

In Pakôkku the demand fell off slightly, the mediocre agricultural season having induced migration from some parts of the district; but remissions, which had been unusually heavy in 1916-17 owing to the disastrous fire in Pakôkku town, were normal, and collections consequently show a small advance. The bulk of the unusually large sum of Rs. 7,461 outstanding at the end of the year was due from Pakôkku Town, and is ascribed in part to the combined effect of the fire and war conditions on the prosperity of the townsfolk, and in part to the sickness of the Township Officer. In Minbu the figures both for demand and collections were within a few hundreds of those for 1916-17; but in Magwe there was a considerable decrease in the number of assessments made by the oil companies, who dispensed with the services of a large number of *durwans*‡ previously employed on the oil fields. Added to this, there was some reduction of rates in the Sale Township, with the result that collections show a fall of Rs. 5,679. In spite of the need for attention to recruiting and the promotion of the war-loan, the work of checking the rolls was generally well done; but the Subdivisional Officers of Pakôkku and Minbu and the Township Officers of Gangaw and Sale failed to reach the prescribed standard in this respect.

In the Mandalay Division, a decrease of 752 assessed households in Mandalay was more than counterbalanced by increases in Bhamo, Myitkina and the Ruby Mines, the most important of which was of 896 in Myitkyina, ascribed

* Ten-house *gaung*.—*See* note on page 5. † *Thathameda*.—*See* note on page 5.
‡ *Durwan*.—Watchman and caretaker.

to the colonization of the Namyin Valley and to increased activity in the jade mines. The figures for Katha were practically the same as those of the previous year. Taking the division as a whole, the collections were almost identical in amount with those of the previous year, Rs. 8,00,575, against Rs. 8,00,678. An inadequate amount of checking of rolls was done by the Subdivisional Officers of Shwegu and Katha and by the Township Officers of Singu, Mogaung, Pinlebu, Mogôk and Tagaung.

Every district in the Sagaing Division shows a considerably smaller number of assessed households than in 1916-17 and the demand for the division was less by Rs. 20,633. The reasons given for this decrease are variations from the customary movements of population, which are not, however, adequately explained, the exemption of recruits for the army and their parents, and in several cases the exemption of villages on account of destruction by fire. The decreased demand in Sagaing was more than counterbalanced by the absence of heavy remissions such as were allowed in the previous year on account of damage done by floods, and the consequent increase in collections was sufficient to produce an increase of Rs. 4,430 for the division. The Subdivisional Officers of Shwebo, Ye-u, Sagaing, Mônywa, Yinmabin and Homalin, and the Township Officers of Wetlet, Tabayin, Alôn, Kani, Maingkaing, Homalin and Masein did not give sufficient attention to checking the assessment rolls. All, however, were much occupied with recruiting and war-loan work, and the Homalin officers in particular had additional duties in connection with the operations in the Chin Hills.

In Meiktila there was a small increase in the number of assessed households, but heavier remissions brought the collections slightly below the figure for the previous year. In each of the other districts of the Meiktila Division there was a large drop in the number of assessed households. One general reason for this was the exemption of the parents of recruits for the army. Another was migration from the less prosperous tracts following on the failure of the early rains. Generally the work of checking the assessment rolls suffered from the attention given by all officers to recruiting, and in Kyauksè the decrease in assessments is ascribed in part to this. The temporary closing of a mine in Kyauksè also affected the assessments. There was no special difficulty in collection except in Myingyan town, where there was a serious outbreak of plague during the collecting season. The Rs. 1,988 shown as outstanding against Myingyan were all due from this town. The collections for the whole division were Rs. 9,08,626, against Rs. 9,31,158 in 1916-17, a fall of Rs. 22,532.

The total of *thathameda* * paid by employees of the Burma Railways Company was less by Rs. 1,670 than in 1916-17.

11. *Classification of households exempted from thathameda.*—The total number of exempted households was larger by 2,518 than in 1917-18. The increase was shared to a greater or less extent by all districts in Upper Burma except Kyauksè. The most general reason given is the exemption of recruits for the army and their parents. The exemption of recruits and their families explains most of the 739 additional exemptions under "Government servants and pensioners," while to the exemption of parents and relatives is to be ascribed the increase of 185 under "others," and also probably, through mistaken classification, a considerable proportion of the increase of 1,671 under "poverty." The effect of the orders regarding the exemption of the parents of recruits would appear, in the case of those enlisting after the preparation of the rolls, not under exemptions but under remissions. The continued amalgamation of small village charges explains the decrease of 203 under village headmen. Statement IV.

12. *Land-rate in lieu of capitation-tax.*—The demand of land rate in lieu of capitation-tax was larger by Rs. 6,485 than in 1916-17. The amount remitted was smaller, and the collections increased by Rs. 7,751. Resurvey in Bassein on the 64-inch scale produced an increase of 265 acres in assessed area and Rs. 2,013 in demand. In Prome there was a rise of Rs. 2,664 in the demand, with an increase of only 14 acres in assessed area, which suggests a considerable extension of the area built over, with the consequent enhancement of rate. The Statement V.

* *Thathameda*—*See* note on page 5.

reverse process went on to some extent in Kyaukpyu. In Toungoo the assessed area shows an increase of 45 acres and the demand an increase of Rs. 2,010, ascribed mainly to the inclusion of areas overhung by eaves in the area covered by buildings, and in part also to a small extension of the town. The demand in Henzada was somewhat reduced by wider assessment of income-tax.

CHAPTER IV.

Fishery Revenue.

Statement VI.

13. The demand of current fishery revenue was Rs. 31,22,619, against Rs. 31,63,083 in 1916-17, a recovery of nearly Rs. 20,000 under license fees being more than counterbalanced by a fall of nearly Rs. 60,000 in the rents bid at the auctions of leased fisheries, for which a poor season in the previous year in Upper Burma was mainly responsible. In the year under review the price of salt continued high, but speaking generally there was some improvement in the market for fish and *ngapi* *, and the catch was in most parts good. Rents were collected with little difficulty, and remissions were lower than in any of the previous six years. The total collections were less than those of 1916-17 by only Rs. 19,348.

In the Arakan Division, where the revenue is mainly derived from net licenses, the high price of the materials and the general scarcity of money had a depressing effect, and the total collections were Rs. 38,456, against Rs. 41,911 in 1916-17 and Rs. 44,809 in 1915-16.

In the Pegu Division, in spite of the increasing cost of materials, the total of license fees was within a few hundreds of that of the previous year. Rents of leased fisheries totalled Rs. 13,942 less than in 1916-17, the most important variations being a rise of Rs. 14,777 in Pegu, the result of two successful seasons, and a fall of Rs. 28,506 in Tharrawaddy, where the previous season had not been profitable and where some fisheries were partially closed to facilitate the floating of timber. The increase in Pegu was only partially realized. Remissions were heavy, owing partly to the works undertaken for the training of the Yenwe stream and partly to damage done by the expulsion of weeds from the Pegu-Sittang Canal; and a substantial sum remained outstanding at the end of the year in the Daiku Township. The total collections for the division show a fall of Rs. 18,225. The season under review was generally good, and while the price of salt stood at about the same level as in the previous year, the market for *ngapi* was better. There was no difficulty in collection except in Daiku.

In the Irrawaddy Division the season of 1916-17 had been successful except in parts of Bassein and Henzada, and the rents bid at the auctions for the year under review showed an improvement everywhere except in Bassein. In Henzada the Deputy Commissioner took steps to counteract the combination which had been a feature of the sales for the previous year. The most important increases were of Rs. 22,204 in Ma-ubin and Rs. 4,369 in Myaungmya. License fees show a fall of Rs. 1,597 owing mainly to the high cost of the twine used for making nets. There was little improvement in markets, but the fishing season was on the whole fair and the revenue was generally paid without much difficulty. The Rs. 2,179 outstanding at the end of the year in Myaungmya suggest difficulty, which might, however, have been avoided if prompt payment of the earlier instalments had been insisted on. Insistence on prompt collection again proved very successful in Ma-ubin. Some postponement was allowed in Bassein because the season opened later than usual; but the instalments were all made up later. The total collections for the division were Rs. 15,19,195, against Rs. 14,96,949 in 1916-17.

In the Tenasserim Division the total collections show an improvement of Rs. 34,707. A rise of Rs. 9,644 in the rent of leased fisheries in Toungoo is ascribed in part to an increase in the number of fisheries, but the bidding at the sales of old fisheries was also keener. In Thatôn there was a small decrease in lease rents due to combination amongst bidders at the auction sales. Thanks

* *Ngapi.*—Burmese fish paste, a common article of diet.

to increased attention by Township Officers to the checking of nets, there was an improvement in the amount of license fees taken in every district but Toungoo. An increase of Rs. 16,565 in the Mergui Township is particularly noticeable. Rather fewer pearling licenses were taken in Mergui than in the previous year, which accounts for the decrease of Rs. 1,630 under leased fisheries. No special difficulty was met with in the collection of the revenue, except in the case of a few fisheries in Toungoo which suffered from an unexpected rise of the Sittang river.

The season of 1916-17 had been poor for the fishermen in almost all parts of Upper Burma, and as rents had been generally high, profits had been small and losses frequent. The result was a fall of Rs. 70,233 in the total of rents bid for the year under review. The decrease was shared by all districts with important fishery revenue except Katha, where the rents for the previous year had for local reasons been lower than usual, and where the year under report brought a slight improvement of Rs. 3,365. Mandalay shows a fall of Rs. 41,570, Sagaing of Rs. 15,155 and Shwebo of Rs. 6,957. Fees for net licenses also produced a smaller total in nearly all districts. In the year under review the fishing season was successful in most districts, markets were generally fair and profits consequently good. Katha and Shwebo, however, report a poor season with some damage by floods, and the Chindwin districts a mediocre season. There were no heavy remissions.

CHAPTER V.

Miscellaneous Land Revenue.

14. The total of miscellaneous land revenue was Rs. 45,81,341, or nearly four and a quarter lakhs more than the previous year's total. The increase was principally under the sub-head "petroleum, rubies, jade and amber," petroleum contributing Rs. 3,48,905 and rubies, jade and amber Rs. 1,20,334. "Other minerals" show a fall of Rs. 32,895. Variations under the other sub-heads were comparatively unimportant. Statement VII.

(*a*) *Rent of town lands not credited to local funds.*—The collections under this sub-head were larger by Rs. 12,364 than in the previous year. The largest increase was in Bassein (Rs. 4,619), due to higher premia paid for the right to cultivate vacant land in railway towns. These rights were auctioned experimentally for three years instead of for one year only in the Bassein Subdivision. In most other districts the issue of fresh leases for building or the renewal of old ones at revised rates of rent produced increases of revenue, the largest of which were of Rs. 2,788 in Toungoo, Rs. 2,713 in Hanthawaddy and Rs. 2,199 in Yamèthin. Pegu shows a decrease of Rs. 3,255 owing to failure to collect the rents due within the year. An apparent decrease of Rs. 3,429 in Shwebo is explained by the fact that the previous year's total included large arrears from 1915-16.

(*b*) *Fees, rents and royalties on other minerals.*—The total reeeipts under this sub-head, though showing a decrease of Rs. 32,895 by comparison with those of the previous year, were still largely in excess of those recorded in earlier years. The Tenasserim Division was responsible for over 90 per cent. of the total receipts, owing mainly to the amount credited as royalty on wolfram. The urgent demand for this mineral continued, and with a view to stimulating production an allowance was made for the enhanced rate of exchange in the price paid by the Home Government from the beginning of September 1917, while from the 1st January 1918 not only were allowances made for the rate of exchange and for increased freight charges, but the price per unit, apart from allowances, was raised from 55 shillings to 60 shillings. The output advanced by less than 100 tons in Tavoy and declined slightly in Thatôn and Mergui. The limit of production under existing conditions seems to have been reached in several areas, while the development of fresh areas was hampered by difficulty in obtaining plant, labour and skilled European supervision and by the lack of facilities for transport. The rise in price was insufficient to counteract these disadvantages. The rate of royalty remained unchanged at Rs. 60 per ton. The total revenue from wolfram

shows a decrease in Tavoy as well as in Thatôn and Mergui, owing to the falling off of acreage fees and surface rents with the decline of prospecting activity. A new wolfram-producing area was discovered near the boundary between the Yamèthin District and the Loilong Shan State. A number of prospecting licenses were issued, but the development of this area had not advanced sufficiently within the year to produce any marked effect on the revenue. Wolfram mines at Sabetaung in the Kyauksè District were found incapable of profitable production and were closed, with a loss of revenue more than sufficient to outweigh the increase in Yamèthin.

The high price of tin induced noticeable prospecting activity in Amherst, Tavoy and Mergui, and there was some increase in the royalty and rents connected therewith in each district.

Elsewhere than in the Tenasserim and Meiktila Divisions the figures are of no great interest. The annual sale of the Sidôktaya steatite mines in the Minbu District produced rents higher by Rs. 2,687 than in the previous year. A rather larger number of prospecting licenses was issued in the Mandalay Division, including one for coal in Bhamo, and the total fees and rents show a rise of about Rs. 1,000.

(*c*) *Fees, rents and royalties on petroleum, rubies, jade and amber.*—Receipts under this sub-head show an increase of Rs. 4,69,239 above those recorded in 1916-17, the total of Rs. 36,94,714 being nevertheless smaller by two lakhs than that in 1915-16. Receipts from petroleum alone had declined by about seven and-a-half lakhs in 1916-17, and the figures now reported represent a recovery of nearly half this. Production on the Yenangyaung field had been interrupted to some extent in 1916-17 by a series of fires. The main feature of production in the year under report was the further exploitation of the rich sands below 2,000 feet in the Bemè Reserve. The Yenangyat field in Pakôkku yielded a slightly increased revenue, mainly through the issue of a larger number of prospecting licenses; while receipts from the Minbu field, where the prospects of considerable production are reported to be promising, were nearly doubled. The exploitation of the new Minhla field in Thayetmyo proved disappointing, and receipts declined slightly. Larger fees for prospecting for oil were collected in Akyab, Kyaukpyu and Shwebo.

In the Myitkyina District the revenue derived from fees on licenses to collect royalty on jadestone shows a continued increase from Rs. 85,500 to Rs. 95,100. The ruby market continued to improve, and the total of royalty collected in the Ruby Mines District, though still well below the highest pre-war figure, shows an increase of over a lakh.

(*d*) *Receipts under the Village Act.*—Smaller fines were imposed on villages for the suppression of evidence or for failing to take measures of prevention in connection with violent crimes and cattle theft during the year of report. Receipts under the Village Act fell by some Rs. 30,000. The decrease was most noticeable in the Pegu Division.

(*e*) *Survey fees for* pottas.*—Fees for the survey of mining areas in Tavoy, on account of which some Rs. 20,000 were credited under this sub-head in 1916-17, are in the present returns classed as "other miscellaneous land revenue." There is consequently a considerable decrease under survey fees.

(*f*) *Other miscellaneous land revenue.*—The credit of fees for mining surveys in Tavoy under this sub-head accounts for an increase of about Rs. 10,000. Apart from these fees, the receipts consist mainly of copying fees and of fines for failure to report changes in the possession of land in accordance with the law, and show little variation.

CHAPTER VI.

Settlements.

Statements XV and XVI.

15. During the agricultural year ending on 30th June 1918 three settlement parties were engaged on settlement operations. The operations were carried on

* *Potta or patta* (Hindustani) has passed into the Burmese language meaning a grant or lease.

in three* districts and covered a gross area of 6,094 square miles with an occupied area of 2,195,000 acres. During the year soil classification and connected operations were completed in these three districts over a gross area of 2,147 square miles comprising an occupied area of 814,000 acres. The reclassification of the Shwebo Canal area, which had been completed by a section of No. 4 Party in the previous year, was sanctioned by the Local Government and brought into force. No new settlements were commenced during the year.

* Sagaing, Magwe, Myaungmya.

Settlements completed.

16. *Shwebo.*—The reclassification of the area irrigated by the Shwebo Canal in the Shwebo District was completed in May 1917. The effect of the Settlement Officer's proposals was to raise the existing classification in the case of 73,000 acres and to reduce it in the case of 26,000 acres, out of a total irrigated area of 207,000 acres. The financial effect of this revision calculated on the basis of the area assessed in 1915-16 would have been to increase the combined demand under land revenue and water rate by Rs. 1,40,048 or 16·93 per cent. over the old demand of Rs. 8,27,072. With a view, however, to mitigating the hardship caused by the sudden enhancement in the case of lands which had been raised by more than one class, the Settlement Officer recommended the levy of intermediate rates on these lands. He also recommended the reduction of the combined land revenue and water rate on first class land in the canal area from Rs. 8 to Rs. 7. The Settlement Officer's proposals were accepted by the Settlement Committee and by the Financial Commissioner. The Local Government in December 1917 sanctioned the rates with a slight modification in the first class rate. At the sanctioned rates the increase in revenue demand was calculated to yield an increase of Rs. 75,015 or 9·07 per cent. over the old demand.

Akyab.—The third settlement of the Akyab District, dealing with an area of 1,950 square miles and an occupied area of 736,000 acres, was completed by No. 4 Party under Mr. R. B. Smart, in 1916. The Report, together with a review by the Commissioner of Settlements, was submitted to the Financial Commissioner in February 1918. Action on the new settlement was postponed for the time on account of the unfavourable agricultural conditions of the district.

Subyugôn Tract, Myingyan.—A tract known as the Subyugôn tract lying on the northern border of the Myingyan District in the Natogyi Township, comprising 41 *kwins*† with an area of 35·26 square miles and an occupied area of 17,960 acres, which was transferred from the Sagaing District to the Myingyan District in 1906 but was excluded by Mr. J. S. Furnivall, I.C.S., from the area dealt with in his Settlement Report on the Myingyan District, was settled during 1917-18 by No. 5 Party under Mr. B. W. Swithinbank, I.C.S., in conjunction with the settlement of the Sagaing District. The Settlement Report on this tract was submitted in May 1918 and was reviewed by a Committee consisting of the Commissioner of Settlements, the Commissioner of the Division and the Deputy Commissioner. The rates of land revenue proposed by the Settlement Officer were accepted by the Settlement Committee and the report is now under the consideration of the Local Government.

Settlements in Progress.

17. *Sagaing.*—The second settlement of the Sagaing District was commenced by No. 5 Party under Mr. B. W. Swithinbank, I.C.S., in November 1915. A period of three years has been allotted for the completion of the operations. The gross area to be dealt with comprises 1,824 square miles with an occupied area of 766,000 acres. The field work of the whole district, except Sagaing town, was completed before the close of the year under report. During the year crop selection and measurement of all staple crops was carried out over the whole area, and also the counting of toddy palms. Soil classifica-

† *Kwin.*—A unit of area for purposes of survey with limits corresponding to natural features or administrative boundaries.

tion and connected work was carried out during the year in an area of 578 square miles with an occupied area of 240,000 acres. The operations have since been completed, and the Report was ready in the beginning of December 1918. On the completion of the Sagaing settlement the party has taken up the resettlement of the Shwebo District.

Magwe.—The second settlement of the Magwe District was commenced by No. 3 Settlement Party under Mr. H. O. Reynolds, I.C.S., in November 1915. A period of three years was allotted for the completion of the operations. Owing, however, to the large area and the numerous *kwins** for which the compilation of the classified area statements and cropped area statements and the tabulation of other statistics have to be carried out, it has been found necessary to extend the period of the operations. An extension of six and-a-half months has been sanctioned. The area to be dealt with comprises a gross area of 2,720 square miles with an occupied area of 961,000 acres. During the year under report the total area in which soil classification and connected operations were completed comprised 1,131 square miles with an occupied area of 399,000 acres. The field work of the party was completed before the close of the year, with the exception of a few small patches of *mayin* † paddy land, in which field work was undertaken at the end of 1918. The party is now engaged on compilation work and the Report is expected to be ready in May 1919.

Myaungmya.—The revision settlement of a portion of the Myaungmya District was commenced by No. 2 Party under Mr. S. Grantham, I.C.S., in November 1916. The area to be dealt with covers about two-thirds of the cultivated area of the district and comprises a gross area of 1,550 square miles with an occupied area of 468,000 acres situated in the Wakèma, Mawlamyaing-gyun Labutta and Myaungmya Townships. In the area to be settled is included the original settlementof a gross area of 50 square miles with an occupied area of 17,500 acres situated in the Hlaingbôn and Kazaung Circles of the Mawlamyaing-gyun and Labutta Townships. A period of two years was originally sanctioned for the completion of the operations. But owing to the difficult nature of the country it was found necessary to extend the period of operations and an extension of the period by one year has been sanctioned. The total area in which soil classification and connected work was carried on during the year under report comprised 438 square miles with an occupied area of 175,000 acres. The operations in the area for original settlement had been completed before the beginning of the year.

Financial Results.

18. Statement XVI shows that the reclassification of the Shwebo Canal area in Shwebo was sanctioned during the year. This produces an increase of Rs. 75,015 or 9·07 per cent. over the demand at the old rates. New rates were also sanctioned for the small area in the Hanthawaddy District comprised in the Kadônbaw colony. The land in this area was brought under cultivation recently and no revenue has hitherto been levied. The expenditure during the year of report of all the Settlement Parties which were at work during year was Rs. 2,14,329. Statement XV shows that for the area in which the field work has been completed the settlement operations cost Rs. 95 per square mile or about 4 annas per occupied acre.

Control and General.

19. Mr. R. E. V. Arbuthnot, I.C.S., continued to hold the appointment of Commissioner of Settlements and Land Records throughout the year. All three Settlement Parties were inspected by the Commissioner of Settlements and Land Records both in the field and in office work during the year under report.

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* *Kwin.*—See note on page 11.

† *Mayin.*—Properly rice grown on low-lying land in the hot weather and harvested in June or July, But the term is applied also to other crops which mature about the same time.

CHAPTER VII.

Transfers, Tenancies and Agricultural Advances.

20. The statistics tabulated in Statements XI and XII were collected during the year of report over 17,419,212 acres of occupied land, as compared with 17,304,495 acres over which similar statistics were collected during the year 1916-17. The area over which statistics were collected shows a considerable decrease in Hanthawaddy due to the exclusion of the area held under waste land grants hitherto erroneously included, and in Minbu due to the exclusion of the areas which have been placed under fixed assessment. On the other hand there was an increase of about 25,000 acres in Thayetmyo due to the extension of supplementary survey in 122 *kwins** in the Allanmyo Township. Most other districts show slight increases due to normal expansion of cultivation.

21. *Sales, non-usufructuary mortgages and redemptions.*—The table below summarizes and compares the figures for the last two years:— Statement XI.

		Occupied area to which statistics relate	Sold during the year.		Mortgaged during the year (non-usufructuary).		Total area under non-usufructuary mortgage at end of year.		Redeemed during the year.
		Acres 000's omitted.	Acres 000's omitted.	Rate per acre in rupees.	Acres 000's omitted.	Rate per acre in rupees.	Acres 000's omitted.	Rate per acre in rupees.	Acres 000's omitted.
Lower Burma	1916-17	9,412	504	62	561	41	2,296	41	315
	1917-18	9,487	401	64	411	41	2,456	41	240
Upper Burma	1916-17	7,892	44	47	10	43	53	39	5
	1917-18	7,932	39	52	10	47	61	41	2
Provincial Total	1916-17	17,304	548	61	571	41	2,349	41	320
	1917-18	17,419	440	63	421	41	2,517	41	242

The area sold during the year under report, 439,611 acres, was less by 108,600 acres than the area sold in 1916-17, but slightly larger than the area sold in 1915-16, and may be regarded as normal. The area mortgaged during the year, 421,452 acres, decreased by 149,453 acres, and was considerably lower than in any of the three preceding years. The area redeemed, 242,136 acres, was less by 78,129 acres than in 1916-17, but was more or less normal. The total area held under mortgage without possession at the close of the year rose by 168,627 acres.

The area transferred by sale was 2·5 per cent. of the whole area covered by the statistics, as against 3·2 per cent. in 1916-17. The area mortgaged during the year was 2·4 per cent. of the whole as against 3·3 per cent. in 1916-17; and the area redeemed 1·4 per cent. of the whole as against 1·9 per cent. in the previous year. The area under non-usufructuary mortgage at the end of the year rose by 7·2 per cent. and was 14·5 per cent. of the whole area covered by the statistics.

Figures for Upper and Lower Burma show that the area sold was in Lower Burma 4·2 per cent. of the whole occupied area, as against 5·4 per cent. in 1916-17. In Upper Burma the area sold amounted only to ·49 per cent. of the total area. The area mortgaged during the year in Lower Burma was 4·3 per cent., against 6 per cent. in the previous year, and the total area under mortgage at the end of the year without possession was 25·9 per cent. as against 24·4 per cent. in the previous year. The area mortgaged in Upper Burma during the year was ·1 per cent. of the whole area and the total area under mortgage without possession was ·8 per cent.

The total value of the land sold was 58 lakhs less, and of the land mortgaged during the year 59 lakhs less, than in the previous year. The average value of the land sold was Rs. 63 per acre, against Rs. 61 in 1916-17, while the mortgage value remained the same.

* *Kwin.*—See note on page 11.

Of the area sold 91 per cent. and of the area mortgaged without possession 98 per cent. were in Lower Burma. All Lower Burma districts except Sandoway and Mergui report decreased land sales. Ma-ubin with 16,661 acres shows the largest decrease, but six other districts report decreases of over 7,500 acres. All Lower Burma districts except Kyaukpyu and Pegu show a decrease in the area mortgaged, Myaungmya and Ma-ubin showing decreases of over 20,000 acres and Hanthawaddy, Tharrawaddy, Bassein, Pyapôn and Thatôn decreases of over 10,000 acres. The area redeemed shows a decrease in all except four districts, the most noticeable decreases being 20,883 acres in Pyapôn and 14,076 acres in Myaungmya. Of the districts in which sales of over 20,000 acres were recorded, Akyab, Insein, Tharrawaddy and Pyapôn show decreases of Rs. 5 to Rs. 8 in acre values. The only district which showed a marked increase was Amherst, in which the average acre value, which last year rose from Rs. 51 to Rs. 71, this year again increased to Rs. 84. No explanation of this remarkable increase is forthcoming in the district report. The variations from the previous year in mortgage values were slight, the only variations worthy of note in the more important districts being increases of Rs. 12 per acre in Prome and Rs. 10 per acre in Amherst. In Upper Burma only three districts, Mandalay (7,866 acres), Kyauksè (5,063 acres) and Yamèthin (5,977 acres), report sales of over 5,000 acres. Several districts show an increase on the total area mortgaged, but only two districts, Kyauksè (11,000 acres) and Yamèthin (21,724 acres), had an area of over 10,000 acres mortgaged without possession at the end of the year. Of the more important districts, Pakôkku, Lower Chindwin and Meiktila show increases in sale values of over Rs. 10 per acre, and Kyauksè, Yamèthin and Myingyan increases of between Rs. 5 and Rs. 10. Minbu alone shows a marked decrease of Rs. 19.

In Lower Burma the important factors influencing transactions in land were the general tightness of the money market and the consequent contraction of the credit of the cultivators, the low price of paddy as compared with the prices of previous years, and the deadness of the paddy market during the earlier months of the year owing to uncertainty in regard to freight. Owing to scarcity of capital *bonâ fide* sales between agriculturists are reported to have been rare, and the same cause operated to prevent the money-lending classes and capitalists from investing in or advancing money on land. Apart from this the fall in the price of paddy caused land to lose favour as an investment, and it is reported that only land under well established cultivation or with unassailable title was accepted for sales or mortgages. Some districts report that a considerable number of the sales recorded were really foreclosures of previously existing mortgages. The money-lending classes had to replace the capital which they had lost in paddy speculation by calling in existing loans, and failing payment foreclosed. In the circumstances it was inevitable that there should be a decrease in the area mortgaged during the year. In many cases where land was lightly encumbered the original mortgages were redeemed and the land immediately remortgaged or sold outright for enhanced amounts, the mortgagor thus obtaining the use of the difference. It is thus difficult to say what proportion of the area redeemed represents true redemption, *i.e.*, where the original owner resumed permanent unencumbered possession. The average value of land sold shows little variation, but it appears from the reports that in several districts the statistics include a larger proportion of land of good quality. Generally speaking, so far as can be judged from the sale and mortgage statistics, though the number of the smaller cultivators who have during the past two or three years been compelled to sell or mortgage their lands has undoubtedly increased as a result of the war, still on the whole the cultivator in Lower Burma has been less adversely affected by the tightness of money, the contraction of credit and the difficulty of disposing of his produce than might have been expected. In Upper Burma with good harvests and high prices the cultivator was during the year of report in a fairly strong position and this is reflected in the decreased number of sales. The high prices obtaining for white beans in the previous year are reported to have encouraged some cultivators to mortgage their lands in order to obtain capital for speculation. The total area under non-usufructuary mortgage in Upper Burma is,

however, so small that it is not possible to form any general conclusion from the figures.

22. *Area occupied by agriculturists and tenancies.*—Of the total occupied area for which statistics are recorded 14,659,168 acres are occupied by agriculturists and 2,760,044 by non-agriculturists. The area occupied by agriculturists shows an increase of 53,456 acres and the area occupied by non-agriculturists of 61,261 acres as compared with the previous year. The area held by resident non-agriculturists increased by 15,761 acres to 850,335 and the area by non-resident non-agriculturists by 45,500 to 1,909,709 acres. The percentage of the whole area occupied by agriculturists was 84·2, as against 84·4 in 1916-17 and 85·4 in 1915-16. Statement XII.

In Lower Burma, including Thayetmyo, agriculturists occupied 7,295,978 acres or 77 per cent and non-agriculturists 2,191,167 acres or 23 per cent. of the whole occupied area, percentages identical with those of the previous year. Of the more important districts, Akyab, Insein, Prome, Bassein, Myaungmya, Ma-ubin, Toungoo and Thatôn show proportionately a slight decrease in the area held by agriculturists, but in none of these districts does the decrease exceed 2 per cent. Non-agriculturists now hold 42 per cent. of the whole occupied area in Hanthawaddy, 34 per cent. in Pyapôn, 33 per cent. in Insein and Ma-ubin, and 30 per cent. in Toungoo. The percentage of the total area held by non-resident non-agriculturists was 17 per cent. and by resident non-agriculturists 6 per cent. The percentage held by non-resident non-agriculturists was highest in Hanthawaddy (33 per cent.) and exceeded 20 per cent. in Insein, Pegu and Pyapôn.

In Upper Burma, excluding Thayetmyo, agriculturists occupied 7,363,190 acres or 92·8 per cent. and non-agriculturists 568,877 acres or 7·2 per cent. The percentage of area held by non-agriculturists exceeds 10 per cent. in Minbu and the Upper and Lower Chindwin only.

The area let at full rents rose by 162,957 acres to 3,514,176 acres, of which 3,412,214 or 97 per cent. were in Lower Burma. The largest increases are in Bassein (42,174 acres) and Myaungmya (34,727 acres). Among the other districts, Akyab, Insein, Hanthawaddy, Ma-ubin, Pyapôn, and Thatôn show increases of over 10,000 acres. It is reported from Bassein that the increase is due almost wholly to the increasing number of small cultivators losing their holdings owing to the existing financial stress, and the same explanation is advanced by other districts. The area let at full rents is highest in Hanthawaddy (54 per cent.) and Pegu (50 per cent.). It exceeds 40 per cent. in Insein, Tharrawaddy, Myaungmya and Pyapôn and exceeds 30 per cent. in Akyab, Bassein and Ma-ubin. The relations between landlord and tenant have been on the whole satisfactory and though assessment rates have been raised in parts of Tharrawaddy, Prome and Henzada during the year tenants do not appear to have been asked to pay higher rents. The district reports generally afford little evidence of oppression or rack-renting by the landlords.

The total amount of rent paid decreased by Rs. 86,50,822. Taking the four districts in which the rent roll was the largest, the money value of rent received fell in Hanthawaddy from 66 lakhs to 54 lakhs, in Pegu from 50 lakhs to 40 lakhs, in Myaungmya from 47 lakhs to 37 lakhs and in Pyapôn from 44 lakhs to 35 lakhs; and generally in Lower Burma almost every district shows a decrease in the average money value of rent per acre. The decrease is mainly due to the lower prices at which rents paid in kind, which form the bulk of the rents, were commuted.

During the year the number of tenants who had rented the same land continuously for five years or more decreased by 861 to 29,812, or 14 per cent. of the total number of tenants.

23. *Agricultural advances.*—Exclusive of advances to co-operative societies, which are dealt with in the annual report on the working of such societies, the agricultural advances made during the year amounted to Rs. 9,24,755, as compared with Rs. 12,55,163 in the previous year. At the beginning of the year Rs. 14,39,131 were outstanding, as compared with Rs. 13,95,213 at the beginning of 1916-17; thus the total amount on loan was Rs. 23,63,886 as compared with Rs. 26,50,376 in the previous year. The total amount due for Statements XIII, XIIIB and XIIIC.

collection during the year, excluding interest, was Rs. 15,38,852, as against Rs. 16,44,374 due for collection in the previous year. Of this amount Rs. 8,73,147 were collected, Rs. 1,100 remitted and Rs. 1,72,521 suspended by competent authority. Rs. 4,73,944 were overdue at the end of the year.

Advances and collections again show striking differences from district to district. The districts in which the largest advances were made during the year were Yamèthin (Rs. 1,41,800), Prome (Rs. 96,175), Shwebo (Rs. 74,000) and Pakôkku (Rs. 64,905). In only three other districts, Pegu, Lower Chindwin and Meiktila, did the advances amount to Rs. 40,000. Of the total amount on loan (23½ lakhs), five districts, Kyaukpyu (Rs. 1,98,535), Prome (Rs. 2,03,680), Shwebo (Rs. 2,12,791), Meiktila (Rs. 1,84,392) and Yamèthin (Rs. 2,82,171), were responsible for nearly 11 lakhs. The same five districts, Kyaukpyu (Rs. 1,45,525), Prome (Rs. 1,22,533), Shwebo (Rs. 1,57,023), Meiktila (Rs. 1,49,506) and Yamèthin (Rs. 2,00,028), were responsible for more than half the total balance (Rs. 14,89,639) outstanding at the close of the year.

The amount suspended by competent authority rose by Rs. 58,578 to Rs. 1,72,521, while the amount overdue rose by Rs. 2,00,491 to Rs. 4,73,944. The heaviest suspensions were in Meiktila (Rs. 58,228) and Myingyan (Rs. 22,790) In Shwebo, Kyauksè and Yamèthin suspensions exceeded Rs. 10,000. In only three other districts, Kyaukpyu, Ma-ubin and Mandalay, did the suspensions exceed Rs. 5,000. An unfavourable season, poor outturn and tightness of money are the reasons given for the large amounts of suspensions in these districts. Two districts, Kyaukpyu (Rs. 1,16,527) and Yamèthin (Rs. 1,35,003), are responsible for more than half the amount overdue. In Yamèthin, however, over a lakh of the total amount overdue was collected before the end of June. Agricultural conditions in Kyaukpyu were unfavourable owing to floods and other calamities, while the absence of freight in the earlier part of the year made it impossible for the cultivators to realise their crops. The Commissioner has instructed the Deputy Commissioner to collect the interest and pass a formal order of suspension where the instalment of the principal cannot be collected. But unless conditions improve considerably it seems probable that a considerable sum may eventually have to be remitted. Only two other districts, Pakôkku (Rs. 27,584) and Shwebo (Rs. 25,791), had over Rs. 20,000 overdue. In Pakôkku the outstandings were mainly in the Pakôkku and Yesagyo Townships and are attributed to tightness of money. In Shwebo the reason assigned is the poor state of the paddy market. Almost the whole amount overdue in Shwebo was collected before the end of June.

Statement XIIIA.

24. *Land improvement loans.*—Under the Land Improvement Loans Act Rs. 13,950 were advanced during the year, or Rs. 1,700 less than the amount advanced in the previous year. Rs. 34,736 were outstanding, so that the total sum on loan at the end of the year was Rs. 48,686. Of a total sum of Rs. 11,628 due for collection, Rs. 6,410 were collected, Rs. 3,185 were suspended and Rs. 2,264 were overdue. The balance outstanding at the end of the year was Rs. 42,276, as compared with Rs. 32,736 at the end of the previous year. Small loans for local irrigation projects were taken in the Prome, Thayetmyo, Yamèthin and Ruby Mines Districts. In Hanthawaddy an advance of Rs. 9,000 was made to the Revd. Brother John of St. Paul's Institution for the development of a rubber plantation on which instruction will be given to boys of the institution.

Statement XIV.

25. *Financial results of loan operations.*—The rate of interest charged by the Government of India to Local Governments on the Provincial Loan Account was raised from 3½ to 4½ per cent. with effect from October 1st, 1916. In order to meet the increased charge the Local Government in February 1917 directed that the rate of interest on loans under the Land Improvement and Agriculturists' Loans Acts should be raised to 6¼ per cent. Subsequently the rate of interest charged by the Government of India was further raised to 5½ per cent. with effect from 1st April 1917; but no further increase was made in the rate of interest charged to cultivators for loans. The rate of penal interest on overdue instalments was, however, raised from 6¼ to 8 per cent. The margin left to secure the Provincial Government against loss after paying the interest to the Government of India is therefore now only Rs. ¾ per cent. During the year of report the net financial result of the

loan operations, after repayment of principal and interest to the Government of India and deduction of principal remitted, was a loss of Rs. 19,349, which resulted from the heavy outstandings of interest due both from ordinary borrowers and from co-operative societies at the close of the year.

CHAPTER VIII.

Revenue Proceedings.

26. *Proceedings against defaulters.*—The amount of revenue for the realization of which application was made was Rs. 13,47,796 or Rs. 1,58,895 more than in the previous year, though less than in the first two years of the war. The amount realized was Rs. 10,57,892 or 78·5 per cent., against 80·8 per cent. in 1916-17. The number of warrants of arrest issued fell from 8,070 to 7,361, while that of warrants of attachment of property rose from 15,109 to 15,760. Arrests were comparatively numerous, but the number of persons actually committed to jail was only 22, against 53 in 1916-17. A heavy drop in the number of cases in which property, particularly moveable property, was brought to sale further indicates that allowance was made for the special difficulties that revenue payers had to meet during the year. Statement VIII.

In Akyab, owing to the depressed conditions described in paragraph 6, the amount for recovery of which proceedings were taken was exceptionally large (Rs. 1,07,378), and although a much larger number of warrants of arrest and attachment was issued than in the previous year, the percentage of recovery fell from 80 to 45. The number of arrests was 339, against 13 in 1916-17; but only one person was actually committed to jail, and the fact that sales of property numbered only 86, against 155 in 1916-17, indicates that undue pressure was avoided. In Kyaukpyu the number of warrants of arrest and of actual arrests was larger than in Akyab, although a much smaller amount of revenue was involved. The Commissioner remarks that undue leniency in the recovery of revenue in better years accounts for much unnecessary trouble in a bad year like that under report. In Rangoon the number of proceedings for recovery of town land rent again shows a satisfactory decrease. In Hanthawaddy there was a larger number of sales of immoveable property than in any other district, owing to the usual difficulty in collecting land revenue in the frequently flooded townships of Twante and Kungyangôn. The amount of revenue for the recovery of which proceedings were taken in Pegu, Rs. 1,46,115, was the largest in the division and 74 per cent. above that in the previous year. The number of warrants of arrest, 998, was the second largest in the Province, but only 45 persons were arrested. The Commissioner suggests that warrants were often issued as a mere formality preliminary to having revenue struck off as irrecoverable. In Tharrawaddy the land revenue came in with unexpected readiness, despite the low price of paddy, and the delay in pressing for payment, instead of making collection more difficult in the end, resulted in a very large decrease in the amount for recovery and in the number of sales of property required. Similar remarks apply to Bassein and Henzada, although in the latter district a larger number of warrants of arrest were issued for the recovery of capitation-tax. As usual a large proportion of the revenue in respect of which proceedings were taken in Bassein and Ma-ubin was fishery revenue, which was recovered in full in Bassein and very nearly so in Ma-ubin. In Toungoo, Thatôn and Amherst, particularly in Thatôn, the number of processes issued in connection with the recovery of land revenue increased with the difficulties arising from the poor paddy market.

In Upper Burma, as usual, there was little need for recourse to coercive measures, although, owing to the low price of paddy, payment was not made very readily and more notices had to be issued in most districts. The largest amount for recovery (Rs. 69,011) was due in the Mandalay District, largely on account of fishery revenue. In this district, as in Tharrawaddy, the delay in pressing for the payment of land revenue enabled it to be collected finally with fewer processes than in the previous year. In Sagaing a large number of notices was issued to

fishery lessees, who commonly overlook the dates when instalments of rent fall due. The arrest of 86 persons in Pakôkku is not explained.

Statement IX.

27. *Commission paid for the assessment and collection of revenue.*—(*i*) *Circle thugyis.**—The adoption of the system of revenue collection by village headmen on the death or retirement of circle *thugyis* was responsible for a reduction of 11 in the number of *thugyis* who drew commission in the year under report. The balance payable as commission after deduction was Rs. 75,737, of which all but Rs. 4,000 was disbursed within the year. Of the latter sum, Rs. 1,884 were due in the Hanthawaddy District, not to *thugyis* but to the Burmah Oil and the Indo-Burma Petroleum Companies, who collect revenue from their employees, and who do not as a rule apply punctually for the payment of commission. In the Salween District Rs 946 remained undisbursed at the end of the year, being commission on revenue which was only paid in at the last moment. Elsewhere the outstandings of commission were small amounts awaiting payment at the convenience of the *thugyi* concerned. The average remuneration was Rs. 1,055, or Rs. 174 less than in the previous year. This fall is explained in part at any rate by the fact that several *thugyis* who are included in the number serving during the year, died or retired before the land revenue collecting season and consequently missed the greater part of the year's commission.

In the Amherst District one circle *thugyi* disappeared with Rs. 1,700 of revenue which he had collected. The amount was still under recovery at the close of the year.

(*ii*) *Village headmen.*—There was a decrease of 154 in the number of revenue collecting village headmen. In Lower Burma an increase of 121 due to the substitution of village headmen for circle *thugyis*, together with the formation of new village-tracts in the co-operative colony areas in Hanthawaddy and Pegu, was almost counterbalanced by a decrease of 116 due to the amalgamation of headmanships in which the amount of commission was too small for a separate charge. In Upper Burma 181 small headmanships were abolished by amalgamation, towards which total Yamèthin contributed 49 and Pakôkku 48; while 22 new headmanships were added, largely in the colony areas of Myitkyina.

The average commission paid to headmen was Rs. 151, five rupees less than in the previous year. The fall was entirely due to delay in payment; the average amount of commission due shows a small increase. Of the large sum of Rs. 1,33,241 outstanding at the end of the year, Akyab was responsible for Rs. 50,632, Thatôn for Rs. 17,703, Amherst for Rs. 15,860 and Kyaukpyu for Rs. 11,595. These outstandings were the result of the heavy outstandings of land revenue shown by the same districts, owing to the rule which debars a headman from drawing his commission until his collections are complete or applications have been filed for the recovery of any balance outstanding.

In some districts headmen took advantage of the postponement allowed in the realization of the land revenue to retain in their hands and to misappropriate sums which they had collected on behalf of Government. Revenue is reported to have been embezzled in twenty-seven cases, while in addition there were five cases classed as temporary misappropriation and six cases of dishonest tampering with tax receipts. In connection with these cases, thirteen headmen were prosecuted and convicted and seven disappeared to avoid proceedings. One case resulted in an acquittal and five were pending at the end of the year. Twelve headmen were dismissed or removed in connection with the less serious cases of temporary misappropriation or petty cheating by tampering with tax tickets. The amounts embezzled were for the most part made good either out of the defaulting headmen's own property or by their sureties or relatives; but in four districts the adjustment was not yet complete at the end of the year.

Statement X.

28. *Area granted or leased for cultivation.*—The total area granted or leased for cultivation was less by 1,146 acres than in the previous year. Of the total of 6,260 acres, 3,873 were granted for rubber cultivation, principally in the Insein, Toungoo, Thatôn, Amherst and Mergui Districts. Steps were taken during the year towards the reservation of suitable areas for large estates in the more important rubber-growing districts. An officer of the Forest Department was placed

* *Thugyi.*—Headman, either of a circle (*taik*) or of a village (*ywa*).

on special duty for the detailed selection of such areas in the Mergui, Tavoy and Amherst Districts, and he made a preliminary selection of some 100,000 acres during the year. The low price of rubber and the shortage of capital under war conditions militated against the formation of rubber estates in the year under review. The only considerable areas granted in single cases were one of 691 acres in Insein and two of 200 acres each in Thatôn. The desirability of reserving suitable land for estates of a size which will permit of work being undertaken on commercially sound principles was kept in view; and applications for small areas were rejected where they were likely to interfere with the ultimate formation of such estates. Thus in Tavoy 38 applications were rejected, two only, covering an area of 41 acres, being granted. Grants under the new rules of 1916 were substituted for old grants and leases in respect of a total area of 3,096 acres in the Mergui District. The royalty of 2 per cent. on the net value of rubber produced in the Province brought in a total of Rs. 42,770 (classed as forest revenue), of which Rs. 30,574 were refunded within the year as having been paid on rubber produced from land granted or leased under the old rules on which the period of exemption had not yet expired. The total collected in the previous year was Rs. 49,947, the decrease being entirely due to the fall in the net value from an average of 15 annas 2 pies per pound in 1916-17 to an average of 10 annas 10 pies in 1917-18. The quantity exported rose from 22,179 cwt. to 28,867 cwt.

Grants or leases for ordinary paddy cultivation continued to be issued only in special circumstances rendering the conferment of title desirable. Such circumstances are commonly present in the Kyaukpyu District, owing to the need for expenditure on protection of the land from the sea, and 672 acres in all were granted there. In Amherst 172 acres in four cases were granted for lemon grass cultivation and 54 acres for experimental tea and coffee cultivation. A grant of 37 acres was made in Thatôn for the cultivation of cocoanuts. The 248 acres shown against Minbu were almost all areas in the Môn Canal tract which were leased afresh after the cancellation for breach of conditions of the leases issued on original allotments. Leases continued to be issued in the special lease areas of Hanthawaddy and Insein.

Revenue-free grants.—(*i*) *Religious purposes.*—The area granted free of revenue for the erection of religious edifices, such as *kyaungs*,* shrines and temples, was larger by eight acres, than in the previous year. There were no large grants calling for special notice.

(*ii*) *Public purposes.*—The total area granted free of revenue for public purposes was 22 acres, against 33 acres in 1916-17. The largest areas granted were one of 8·73 acres in Insein in connection with the protection of the Rangoon water-supply, and one of 3·27 acres in Meiktila for a tank. Small areas were granted for mission schools in Henzada and Minbu. The remainder of the total was made up of areas of a few acres in each case granted for burial grounds, and of smaller areas for the construction of *zayats*† or wells.

Area granted or leased as thugyisa‡.—Only 234 acres were granted or leased as *thugyisa* against 288 acres in 1916-17. One allotment of 25 acres was made in Insein, and one of 19 acres in Ma-ubin. The remainder averaged about 10 acres in area.

29. *Assignments of Land Revenue.*—The addition to the total value of assignments of land revenue was Rs. 539, which is less by Rs. 153 than that shown in the returns for 1916-17. There were no specially large assignments. The figures correspond generally to the areas shown in Statement X as newly granted *thugyisa* in Upper Burma and as granted free of revenue for religious and public purposes; but in addition areas were exempted from assessment to revenue, without being granted, in Hanthawaddy, Ma-ubin, Pyapôn and Toungoo. The figures in column 2 of the statement for the total value of assignments at the beginning of the year differ from those in column 5 for the total value at the close of the previous year owing to the recalculation of values on revision of settlement rates

Statement X-A.

* *Kyaung.*—A Buddhist monastery.
† *Zayat.*—Public rest-house.
‡ *Thugyisa.*—Land assigned as an appanage of the office of *thugyi* or headman.

and the correction of certain mistakes which were found to have been made in earlier years.

30. *Waste land grants under the old rules.*—Except for the resumption of one grant in Insein in default of payment of revenue, which was, however, quashed on appeal after the end of the year, there was no change in the number of grants under either the rules of 1839-41 or those of 1865, nor was any change of assessment made during the year.

31. *Inspections.*—All Deputy Commissioners in Lower Burma, except those of Amherst and Thatôn, did an adequate amount of inspection of subordinate offices ; but the Collector of Rangoon and the Deputy Commissioners of Hanthawaddy, Tharrawaddy and Pyapôn failed to inspect their own revenue offices and their district record-rooms. In Amherst and Thatôn nearly all the township offices missed by the Deputy Commissioner were inspected by the Subdivisional Officers, but no subdivisional office was inspected in Thatôn. Out of a total of 195 revenue offices and record-rooms, 155 were inspected, some of them twice, by Deputy Commissioners, and 66 by Commissioners. Subdivisional Officers inspected 43 township offices out of 102 subordinate to them. No inspection of subordinate offices was done by the Subdivisional Officers in Insein, Bassein, Myaungmya or Mergui.

In Upper Burma the Deputy Commissioners of Pakôkku, Mandalay, Bhamo, Katha, Ruby Mines and Upper and Lower Chindwin left a large proportion of their subordinate offices uninspected. The total number of inspections was almost exactly the same as in the previous year, except that Subdivisional Officers did more. Out of 150 revenue offices and record-rooms, 98 were inspected by Deputy Commissioners and 15 by Commissioners. Subdivisional Officers inspected 39 subordinate offices.

The state of the district office at Pegu, of the district record-room at Bassein, of the subdivisional offices at Minbu and Thazi, and of the township offices at Chedubà, Myebôn, Taungup, Kungyangôn, Tharrawaddy, Ngathainggyaung, Ingabu, Myaungmya, Pa-an, Tenasserim, Maymyo, Ye-u, Shwebo, Thazi, Yamèthin, Pyinmana, Lewè and Myingyan was adversely criticized in the course of inspection.

32. *Concluding remarks.*—The chief feature of the year from an agricultural and revenue point of view was the shortage of shipping under war conditions for export of the surplus of the rice crop during the months immediately following the harvesting of the crop, the result being that such of the cultivators and small dealers as were unable to hold up their stocks of paddy found difficulty in obtaining a market, and that market rates for paddy during the busy season were much below the normal rates of recent years. The position was particularly aggravated in the Arakan Division, where there was almost an entire absence of shipping facilities. Instructions were issued to revenue officers that land-owners who had been unable to sell their crop were not to be pressed for payment of the land revenue, and the results have fully justified the action which was taken. The proportion of the total revenue which has now been or is being realized is little less than it would have been in a more favourable year, except possibly in the Arakan Division, the number of co-ercive measures for recovery has been kept down, and the smaller cultivators were enabled to find a better market for their produce than they would have obtained if early payment had been insisted upon. The year's experience tends to disprove the view generally accepted hitherto that the Burman cultivator is improvident to an extent which necessitates prompt collection of the revenue immediately the harvest is reaped, if large losses are to be avoided. It is unfortunate that headmen in some instances have taken advantage of the delay allowed in collection to misappropriate sums already collected by them. Failure of headmen in this respect is, however, no sufficient reason for undue haste in the realization of the land revenue in future years, and misappropriations are not likely to become serious if Township Officers examine headmen's accounts frequently during the collecting season, in order to see that the revenue is paid in promptly, as collected, to the treasury.

An explanation is needed of the delay in the preparation of this Report, which should reach the Local Government not later than the 15th November. The

delay is due to pressure of work in the office of the Financial Commissioner. A considerable share of the time of the Financial Commissioner and his staff has been occupied of late with recruiting, trade problems arising out of the war, the improvement of communications in the Province, and other matters not directly concerned with the revenue administration. Apart from this extraneous work, the need for more rapid advance in the agricultural and industrial development is growing year by year, and the duties which are centred at present in the Financial Commissioner must lead to greater congestion of work, so long as a Development Commissioner and a Department of Industries are denied to the Province. Both Mr. I. G. Lloyd, I.C.S., the Secretary, and Miss H. Swithinbank, the Assistant Secretary to the Financial Commissioner, have worked extremely hard and well in dealing with the heavy accumulation of work. Mr. Lloyd has held the appointment of Secretary for six years, and Mr. Thompson desires to place on record his high appreciation of the ability which Mr. Lloyd has shewn and the valuable assistance which he has given throughout that period. The Financial Commissioner desires also to thank Mr. A. P. Morris, Principal of the Government Engineering School, for his assistance in industrial development during the year. Mr. Morris has been placed on special duty for the investigation of village industries, and has already done much towards their advance and improvement.

Recruiting and other duties connected with the war have added considerably to the work of revenue officers during the year, and it is to their credit that district revenue work has been carried out so satisfactorily. The following officers are specially mentioned for their good work:—

Deputy Commissioners.—Mr. Baum, Lieutenant-Colonel Nethersole, Messrs. Pennell, Jamieson and Furnivall, Maung Po Kyu, K.S.M., A.T.M., Maung Po Pe (2), K.S.M., A.T.M., Messrs. Perkins and Breithaupt and Major Bigg-Wither.

Subdivisional Officers.—Maung San Aung, A.T.M., Maung Ba E, A.T.M., Maung Ba Tin (2), Maung Po Te (2), K.S.M., A.T.M., Mr. Davis, Maung Po Nu, Maung Kyaw Zan (2), Maung Sein Bwin, Mr. Spargo, Maung Nyi Bu, Maung E Maung (1), Maung Ba Thu, Mr. Richard, Maung Kyaing, Maung Po Thin (3), Mr. Carey and Maung Tin (2), K.S.M., A.T.M.

Akunwuns and Inkunwuns.*†—Maung Tha Ban (1), K.S.M., Maung Gale (5), Maung Tha Nyo (2), A.T.M., Maung Po Kyan, Maung Tha Dun U, Maung Po Kyauk, Maung Boon Swan, Maung Po Min (1), Maung Po Mya (*Inkunwun*), Maung Ba Tôk (*Inkunwun*), Maung Ba Thaw (4), Maung Aung Zan, Maung Ba Shin (2), Maung Nyein (2), Maung Tun On, Maung Shwe Law, Maung San Gyaw, Mr. A. S. Phipps, Maung Myin, Maung Maung (11), Maung Pe Ba (*Inkunwun*), Maung Tun Mra U and Maung Ba Lwin.

Township Officers.—Maung Kyaw Za Aung, Maung Thein Nyun, Maung Kin Lat, Maung Myit, Maung E Cho (1), Maung Ba Kyaw (3), Maung Ba Thaw (3), T.D.M., Maung Ba Hla Thein, Maung Aung Gywe, Maung Po Kye, Maung Aung Tha, Maung Kan Tha (2), Maung Ba Gyaw (2), Maung Myaing (2), Maung Ba Bo, Maung Ba Tha, Maung Shi Sho, Maung Po Myit, Maung Ba Cho, Maung Po Ke, Maung Hla Maung, Maung Chit Kaing, Maung Chit Swe, Maung Po Chit, Maung Ba Si, Maung Ba Thu, Maung Lat (2), Maung Su, Maung Tin (3), Maung Shwe Sein, Maung Po Shein, Maung Thi Han, Maung Thet Tun, Maung Ba Gyaw (1), Maung Po Chit, A.T.M., and Maung Ba Shin.

By order,

I. G. LLOYD,

23rd January 1919. *Secretary to the Financial Commissioner, Burma.*

* *Akunwun*—An officer of the Provincial or Subordinate Civil Service in charge of a district revenue office under the Deputy Commissioner.

† *Inkunwun.*—An officer of the Subordinate Civil Service in charge, under the Deputy Commissioner, of the fishery revenue in a district.

APPENDICES.

STATEMENT I.—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ending the 30th June* 1918 (Paragraphs 4—6 of Report, pages 2—4).

Division and District.	Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	861,883	1,312	20,32,605	...	2,496	1,312	15,79,394	4,50,715
Northern Arakan	11,225	1,456	8,080	2	5	1,454	3,815	4,260
Kyaukpyu ...	202,560	20,276	3,11,946	1,612	1,703	18,370	1,51,167	1,59,370
Sandoway ...	95,142	2,858	1,55,234	24	606	2,834	1,53,948	680
PEGU ... Rangoon Town ...	8,117	87	47,620	...	41	...	47,579	87
Hanthawaddy ...	848,191	...	29,92,622	...	25,362	...	29,65,879	1,381
Insein ...	562,052	...	17,97,591	...	5,288	...	17,92,303	...
Pegu ...	898,572	13,958	22,41,226	1,560	14,056	12,398	21,89,908	37,262
Tharrawaddy ...	568,494	...	14,69,746	...	2,212	...	14,67,446	88
Prome ...	389,737	1,758	6,29,627	...	1,520	1,758	6,28,107	...
IRRAWADDY Bassein ..	797,879	1,054	20,62,129	208	4,954	846	20,47,657	9,518
Henzada ...	618,116	473	17,55,233	67	2,848	406	17,51,221	1,164
Myaungmya ...	756,408	...	22,84,468	...	1,757	...	22,62,687	20,024
Ma-ubin ...	485,733	2,296	14,58,903	438	83,876	1,858	13,71,713	3,314
Pyapôn ...	695,172	...	21,26,028	...	5,562	...	21,20,466	...
TENASSERIM Toungoo ...	461,120	...	10,47,789	...	52,938	...	9,91,970	2,881
Salween ...	29,303	30	33,002	...	9	30	32,993	...
Thatôn ...	770,750	198	15,75,221	...	35,558	198	15,04,351	35,312
Amherst ...	544,333	2,209	10,26,900	81	12,958	2,128	9,28,619	85,323
Tavoy ...	144,769	...	3,30,826	...	114	...	3,28,328	2,384
Mergui ...	117,812	495	2,82,359	...	3,422	495	2,78,937	...
MAGWE ... Thayetmyo ...	198,846	...	3,07,369	...	1,038	...	3,06,312	19
Pakôkku ...	435,817	8,836	5,88,118	140	89	8,696	5,27,960	60,069
Minbu ...	222,052	...	2,67,791	...	633	...	2,67,030	128
Magwe ...	494,666	462	5,35,867	...	58	462	5,35,643	166
MANDALAY... Mandalay ...	180,411	4,832	4,33,841	...	932	4,832	4,06,800	26,109
Bhamo ...	26,740	...	51,691	...	66	...	51,625	...
Myitkyina ...	...	...	62,133	...	503	...	61,630	...
Katha ...	193,713	...	2,46,400	...	76	...	2,46,324	...
Ruby Mines ...	9,751	...	31,126	...	56	...	30,825	245
SAGAING ... Shwebo ...	566,087	37	4,99,775	24	2,856	13	4,88,790	8,129
Sagaing ...	431,687	270	4,39,187	...	3	50	4,39,184	220
Lower Chindwin	460,851	...	4,61,093	...	53	...	4,60,137	903
Upper Chindwin	29,833	17	1,34,221	12	142	5	1,33,185	894
MEIKTILA ... Kyauksè ...	192,928	3,095	1,55,684	64	2,525	3,031	1,14,328	38,831
Meiktila ...	321,993	...	3,34,933	...	848	...	3,33,879	206
Yamèthin ...	351,429	...	6,08,931	...	38,157	...	5,70,774	...
Myingyan ...	487,053	6,757	4,50,494	306	10	6,451	4,49,293	1,191
Total ... 1917-18 ...	...	72,766	3,12,77,809	4,538	3,05,330	67,627	3,00,22,207	9,50,873
1916-17 ...	...	48,189	3,03,67,761	4,458	2,17,224	43,417	3,00,78,085	72,766

STATEMENT IIIA.—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ending the 30th June 1918* (Paragraph 8 of Report, pages 5—6).

Division and District.		Number of persons assessed.	Demand.		Remissions.		Collections.		Outstandings.
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1		2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...	Akyab ...	148,709	...	5,66,832	...	4,054	...	5,62,778	...
	Northern Arakan	5,193	..	5,193	...	..	...	5,026	167
	Kyaukpyu ...	41,625	1,080	1,52,508	403	6,850	322	1,40,556	5,457
	Sandoway ...	23,608	..	86,516	...	1,683	...	84,743	90
PEGU ...	Hanthawaddy ...	88,476	...	3,44,255	...	9,055	...	3,35,200	...
	Insein ...	61,845	...	2,57,050	...	5,743	...	2,51,907	...
	Pegu ...	94,517	85	3,95,890	28	9,200	57	3,86,690	...
	Tharrawaddy ...	87,456	...	3,93,530	...	8,999	...	3,84,531	...
	Prome ...	74,468	...	3,08,300	...	5,914	...	3,02,386	...
IRRAWADDY	Bassein ...	87,830	...	3,93,913	...	14,872	...	3,79,041	...
	Henzada ...	109,411	...	4,90,660	...	12,788	...	4,77,872	...
	Myaungmya ...	78,041	...	3,36,515	...	10,560	...	3,25,955	...
	Ma-ubin ...	66,424	...	2,82,105	...	12,754	...	2,69,351	...
	Pyapôn ...	63,412	...	2,61,525	...	7,080	...	2,54,445	...
TENASSERIM	Toungoo ...	76,077	...	3,11,185	...	7,426	...	3,03,721	38
	Salween ...	10,191	...	20,432	...	42	...	20,390	...
	Thatôn ...	99,109	...	4,05,367	...	5,182	...	4,00,185	...
	Amherst ...	76,107	...	3,08,379	...	3,360	...	3,05,019	...
	Tavoy ...	34,135	...	1,43,266	...	3,950	...	1,39,316	...
	Mergui ...	26,463	...	93,644	...	1,574	...	92,070	...
MAGWE ...	Thayetmyo ...	54,583	...	2,37,598	...	2,024	...	2,35,574	...
Railway Company's employés ...		...	...	20,277	...	...	...	20,277	...
Irrawaddy Flotilla Company's employés.		...	...	5,202	...	..	...	5,202	...
Total ...	1917-18 ...	1,407,680	1,165	58,20,742	431	1,33,110	379	56,82,235	5,752
	1916-17 ...	1,421,443	575	58,65,841	120	1,40,171	456	57,24,504	1,165

STATEMENT IIIB.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ending the 30th June 1918* (Paragraph 10 of Report, pages 6—7).

Division and District.		Number of households assessed.	Demand.		Remissions.		Collections.		Outstandings.
			Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1		2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAGWE ...	Pakôkku ...	93,931	1,482	4,64,836	653	3,353	823	4,54,028	7,461
	Minbu ...	58,917	...	2,49,917	...	2,577	...	2,47,319	21
	Magwe ...	91,896	92	3,35,132	92	3,339	...	3,31,521	272
MANDALAY ...	Mandalay ...	43,148	94	2,71,919	69	4,597	25	2,67,190	132
	Bhamo ...	12,576	...	94,818	...	1,484	...	93,334	...
				18,172*		535*		17,637*	...
	Myitkyina ...	20,764	...	68,962	...	1,242	...	67,720	...
				23,768*		...		23,768*	...
	Katha ...	45,098	58*	2,42,299	...	1,799	...	2,40,500	...
				3,065*		...	58	3,065*	...
	Ruby Mines ...	9,988	...	79,217	...	1,856	...	77,361	...
				20,000*		10,000*	...	10,000*	...
SAGAING ...	Shwebo ...	86,544	...	3,29,983	...	3,756	...	3,26,227	...
	Sagaing ...	65,909	87	3,12,755	...	2,348	87	3,10,407	...
	Lower Chindwin ...	69,356	...	2,61,446	...	3,284	...	2,58,162	...
	Upper Chindwin ...	32,501	...	2,80,678	...	3,875	...	2,75,806	997
				500*		...		500*	...
MEIKTILA ...	Kyauksè ...	34,063	42	1,46,974	...	1,256	42	1,45,656	62
	Meiktila ...	56,886	...	2,37,924	...	5,914	...	2,32,010	...
	Yamèthin ...	66,688	...	2,65,811	...	4,902	...	2,60,909	...
	Myingyan ...	85,492	...	2,75,173	...	3,134	...	2,70,051	1,988
Railway Company's employés ...		...	...	25,157	...	...	...	25,157	...
Irrawaddy Flotilla Company's employés.		...	...	5,202	...	...	...	5,202	...
Total ...	1917-18 ...	873,757	1,855	40,13,708	814	59,251	1,035	39,43,530	10,933
	1916-17 ...	883,783	3,862	40,63,131	3,283	92,467	549	39,68,839	1,855

* Tribute.

STATEMENT IVA—*Capitation-tax.—Classification of Exemptees for the year ending the 30th June* 1918
(Paragraph 9 of Report, page 6).

Division and District.	Government servants and pensioners.	Priests and school-masters.	Village headmen.	Poverty and old age.	Immigrants.	Persons assessed to income-tax.	Others.	Total.
1	2	3	4	5	6	7	8	9
ARAKAN ... Akyab ...	753	1,309	1,040	12,492	10	458	68	16,130
Northern Arakan	257	6	37	114	...	15	11	440
Kyaukpyu ...	346	400	459	6,382	...	124	43	7,754
Sandoway ...	498	274	218	2,861	...	162	2	4,015
PEGU ... Hanthawaddy ...	850	1,303	497	7,996	...	445	194	11,285
Insein ...	570	834	407	5,458	...	215	3	7,487
Pegu ...	1,370	1,474	429	6,179	...	691	10	10,153
Tharrawaddy ...	1,061	854	641	10,352	...	475	954	14,337
Prome ...	697	838	589	8,856	...	288	34	11,302
IRRAWADDY Bassein ...	439	901	713	9,002	...	342	95	11,492
Henzada ...	684	1,687	650	13,158	...	430	265	16,874
Myaungmya ...	432	743	641	6,736	...	878	8	9,438
Ma-ubin ...	467	1,203	360	8,069	...	745	10	10,854
Pyapôn ...	724	860	410	4,506	...	806	14	7,320
TENASSERIM Toungoo ...	421	886	624	7,795	...	267	152	10,145
Salween ...	344	72	91	452	...	102	...	1,061
Thatôn ...	782	1,581	427	10,308	...	384	403	13,885
Amherst ...	610	1,640	363	7,415	...	315	29	10,372
Tavoy ...	554	715	219	4,509	1	193	4	6,195
Mergui ...	389	354	170	2,976	...	154	4	4,047
MAGWE ... Thayetmyo ...	363	614	687	6,545	...	90	1	8,300
Total ... 1917-18 ...	12,611	18,548	9,672	142,161	11	7,579	2,304	192,886
1916-17 ...	12,922	18,156	9,757	137,782	24	7,366	1,544	187,551

STATEMENT IVB.—*Thathameda—Classification of Exemptees for the year ending the 30th June* 1918
(Paragraph 11 of Report, page 7).

Division and District.	Government servants and pensioners.	Priests and school-masters.	Village headmen and *ywa-sayes*.	Poverty.	Immigrants.	Newly married couples.	*Ywa-gaungs*.	Others.	Total.
1	2	3	4	5	6	7	8	9	10
MAGWE ... Pakôkku ...	1,090	1,959	1,574	5,029	4	1,583	584	269	12,092
Minbu ...	1,027	1,129	813	2,635	4	902	511	177	7,198
Magwe ...	832	1,330	1,091	2,805	...	1,012	502	284	7,856
MANDALAY ... Mandalay ...	1,197	1,167	767	2,589	...	799	480	102	7,101
Bhamo ...	344	219	335	889	340	251	90	24	2,492
Myitkyina ...	452	146	268	236	90	166	46	37	1,441
Katha ...	978	898	1,012	1,021	3	796	401	69	5,178
Ruby Mines ...	422	252	266	362	...	130	64	250	1,746
SAGAING ... Shwebo ...	1,285	1,853	1,318	3,610	1	1,622	691	523	10,903
Sagaing ...	841	1,662	720	3,116	23	1,090	374	588	8,414
Lower Chindwin	979	1,614	909	4,255	16	702	529	245	9,249
Upper Chindwin	1,067	707	783	1,171	306	346	272	159	4,811
MEIKTILA ... Kyauksè ...	806	859	654	2,142	9	510	278	102	5,360
Meiktila ...	964	1,445	898	2,511	1	794	573	581	7,767
Yamèthin ...	949	1,055	923	3,007	1	1,176	643	505	8,259
Myingyan ...	911	1,717	1,305	4,948	54	1,397	503	287	11,122
Total ... 1917-18 ...	14,144	18,012	13,636	40,326	852	13,276	6,541	4,202	110,989
1916-17 ...	13,405	18,014	13,839	38,655	894	13,037	6,610	4,017	108,471

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Outstandings for the year ending the* 30*th June* 1918 (*Lower Burma only*) (Paragraph 12 of Report, page 7).

Division and District.	Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	1,210	...	9,128	...	192	...	8,936	...
ARAKAN ... Kyaukpyu ...	315	31	2,336	2	...	29	2,131	205
PEGU ... Prome ...	1,894	...	21,440	...	523	...	20,917	...
IRRAWADDY Bassein ...	923	...	21,502	...	441	...	21,061	...
IRRAWADDY Henzada ...	2,630	...	22,056	...	239	...	21,817	...
TENASSERIM Toungoo ...	500	...	18,148	...	760	...	17,381	7
MAGWE ... Thayetmyo ...	277	...	9,221	...	129	...	9,092	...
Total ... 1917-18 ...	7,749	31	1,03,831	2	2,284	29	1,01,335	212
Total ... 1916-17 ...	7,363	26	97,346	...	3,731	26	93,584	31

STATEMENT VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ending the* 30*th June* 1918 (Paragraph 13 of Report, pages 8—9).

Division and District.	Demand.			Remissions.		Collections.		Outstandings.
	Arrears.	From net licenses.	From leased fisheries.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	...	18,289	829	...	...	...	19,118	...
ARAKAN ... Northern Arakan	...	...	...	...	...	...	...	...
ARAKAN ... Kyaukpyu ...	...	12,525	...	...	...	...	12,525	...
ARAKAN ... Sandoway ...	...	6,199	614	...	...	...	6,813	...
PEGU ... Rangoon Town ...	...	7,545	...	...	...	...	7,545	...
PEGU ... Hanthawaddy ...	...	14,237	48,020	...	50	...	62,207	...
PEGU ... Insein ...	...	5,355	1,32,239	...	...	...	1,37,594	...
PEGU ... Pegu ...	...	5,762	2,48,084	...	6,232	...	2,44,712	2,902
PEGU ... Tharrawaddy ...	...	5,858	1,88,769	...	...	...	1,94,627	...
PEGU ... Prome ...	...	4,165	40,786	...	...	...	44,951	...
IRRAWADDY Bassein ...	178*	6,647	2,20,777	72	...	106	2,27,424	...
IRRAWADDY Henzada ...	...	7,028	1,95,651	...	1,051	...	2,01,628	...
IRRAWADDY Myaungmya ...	...	11,659	1,75,383	...	...	...	1,84,863	2,179
IRRAWADDY Ma-ubin ...	2,145	7,064	7,30,050	2,145	1,475	...	7,35,530	109
IRRAWADDY Pyapôn ...	...	13,360	1,56,458	...	68	...	1,69,750	...
TENASSERIM Toungoo ...	1,167	5,014	1,16,554	1,167	867	...	1,20,671	30
TENASSERIM Salween ...	...	125	65	...	...	...	190	...
TENASSERIM Thatôn ...	...	16,811	49,407	...	...	...	65,859	359
TENASSERIM Amherst ...	...	16,222	3,052	...	...	...	19,274	...
TENASSERIM Tavoy ...	...	20,622	5,245	...	...	...	25,867	...
TENASSERIM Mergui ...	...	74,233	20,990	...	...	...	95,223	...
MAGWE ... Thayetmyo ...	...	4,109	2,343	...	...	...	6,452	...
MAGWE ... Pakôkku ...	783	2,066	21,925	...	252	783	21,902	1,837
MAGWE ... Minbu ...	280	5,967	22,845	...	1,202	280	27,610	...
MAGWE ... Magwe ...	...	2,234	4,237	...	...	...	6,471	...
MANDALAY ... Mandalay ...	6,084	268	1,32,485	4,719	1,543	1,365	1,31,210	...
MANDALAY ... Bhamo ...	...	296	38,128	...	974	...	37,450	...
MANDALAY ... Myitkyina ...	...	1,256	26,260	...	10	...	27,506	...
MANDALAY ... Katha ...	2,008	196	1,02,526	978	1,046	1,030	1,00,768	908
MANDALAY ... Ruby Mines ...	...	183	3,547	...	...	...	3,730	...
SAGAING ... Shwebo ...	...	755	11,565	...	74	...	12,246	...
SAGAING ... Sagaing ...	...	1,165	86,875	...	...	...	88,040	...
SAGAING ... Lower Chindwin ...	...	1,749	14,265	...	...	...	16,014	...
SAGAING ... Upper Chindwin ...	...	2,933	12,138	...	...	...	15,071	...
MEIKTILA ... Kyauksè ...	...	102	1,041	...	...	...	1,143	...
MEIKTILA ... Meiktila ...	...	...	...	...	...	...	...	...
MEIKTILA ... Yamèthin ...	...	1,549	6,581	...	...	...	8,130	...
MEIKTILA ... Myingyan ...	...	4,082	15,255	...	15	...	19,322	...
Total ... 1917-18 ...	12,645*	2,87,630	28,34,989	9,081	14,859	3,564	30,99,436	8,324
Total ... 1916-17 ...	10,430	2,68,356	28,94,727	6,151	31,760	4,279	31,18,784	12,539

* Revised figures.

STATEMENT VII.—*Miscellaneous Land Revenue.—Collections for the year ending the 30th June* 1918
(Paragraph 14 of Report, pages 9—10).

Division and District.	Rents of Town Lands not credited to Local Funds.	Fees, rents, and royalties on		Receipts under the Village Act.	Survey fees for *pottas*.	Other miscellaneous Land Revenue.	Total.
		"Other minerals."	Petroleum, rubies, jade and amber.				
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	1,739	440	4,888	3,874	164	1,665	12,770
Northern Arakan	...	...		24	...	...	24
Kyaukpyu ...	...	866	1,440	715	134	126	3,281
Sandoway ...	135	39	80	892	67	190	1,403
PEGU ... Rangoon Town	...	490	...	...	...	913	1,403
Hanthawaddy ...	35,422	825	...	6,613	135	2,579	45,574
Insein ...	18,759	985	...	8,457	...	1,463	29,664
Pegu ...	29,678	875	...	6,464	50	1,232	38,299
Tharrawaddy ...	1,987	435	...	11,064	...	230	13,716
Prome ...	5,356	1,270	129	11,816	...	702	19,273
IRRAWADDY ... Bassein ...	12,471	1,375	...	7,350	...	1,408	22,604
Henzada ...	7,892	1,549		8,713	...	888	19,041
Myaungmya ...	14,125	603	...	6,038	23	2,184	22,973
Ma-ubin ...	11,576	640	...	5,854	...	920	18,990
Pyapôn ...	15,051	...	6	4,527	119	1,837	21,540
TENASSERIM ... Toungoo ...	17,821	195	...	4,973	870	514	24,373
Salween ...	...	1,460	...	234	...	50	1,744
Thatôn ...	4,629	20,121	...	4,373	2,458	1,182	32,763
Amherst ...	171	6,167	...	4,351	1,177	452	12,318
Tavoy ...	1,173	2,66,477	...	836	2,804	11,205	2,82,495
Mergui ...	1,581	39,504	...	3,596	4,546	2,970	52,197
MAGWE ... Thayetmyo ...	1,577	878	11,697	2,963	65	25	17,205
Pakôkku ...	2,303	684	85,509	4,420	...	144	93,060
Minbu ...	4,121	4,280	45,527	5,091	...	471	59,490
Magwe ...	10,465	486	32,01,432	6,883	..	381	32,19,647
MANDALAY ... Mandalay ...	25,709	2,342	...	7,461	..	10,954	45,566
Bhamo ...	4,837	355	...	510	...	108	5,810
Myitkyina ...	3,399	1,544	95,100	1,630	...	43	1,01,716
Katha ...	6,524	1,744	100	3,357	...	120	11,845
Ruby Mines ...	2,768	913	2,43,580	439	...	1,487	2,49,187
SAGAING ... Shwebo ...	4,596	420	2,640	8,302	..	403	16,361
Sagaing ...	2,283	1,475	...	6,974	...	449	11,181
Lower Chindwin	2,918	1,912	160	2,474	...	404	7,868
Upper Chindwin	1,742	156	800	992	16	44	3,750
MEIKTILA ... Kyauksè ...	3,112	490	...	4,417	15	...	8,034
Meiktila ...	6,006	105	...	8,629	...	101	14,841
Yamèthin ...	7,798	3,738	...	14,879	...	800	27,215
Myingyan ...	1,605	230	1,626	8,493	4	162	12,120
Total ... 1917-18 ...	2,71,329	3,66,068	36,94,714	1,88,677	12,647	47,906	45,81,341
1916-17 ...	2,58,965	3,98,963	32,25,475	2,16,967	26,777	39,393	41,66,540

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ending the 30th June 1918*
(Paragraph 26 of Report, page 17).

Division and District.	Number of								Amount of Arrears.	
	Notices.	Warrants of arrest.	Warrants of attachment of property.		Persons.		Sale of property.		For realization of which application was made.	Realized.
			Moveable.	Immoveable.	Arrested.	Committed to Jail.	Moveable.	Immoveable.		
1	2	3	4	5	6	7	8	9	10	11
									Rs.	Rs.
ARAKAN ... Akyab ...	2,416	962	249	829	339	1	2	84	1,07,378	47,820
Northern Arakan ...	8	...	...	...	...	...	...	...	8	8
Kyaukpyu ...	796	1,100	114	114	409	4	8	31	14,651	8,407
Sandoway ...	1,278	273	11	96	10	...	...	...	6,421	5,005
PEGU ... Rangoon Town ...	5,568	34	28	1,450	...	...	1	69	85,592	79,282
Hanthawaddy ...	2,093	509	68	905	1	1	27	236	31,800	22,816
Insein	1,186	210	121	355	19	2	...	31	37,386	32,154
Pegu	3,652	998	101	374	45	3	42	36	1,46,115	1,23,066
Tharrawaddy ...	1,263	265	181	923	73	3	18	92	31,414	28,147
Prome	645	38	103	168	5	1	13	21	7,106	6,125
IRRAWADDY ... Bassein	2,750	936	232	662	161	5	14	46	73,405	60,806
Henzada ...	3,706	755	180	1,058	218	...	69	124	36,384	26,063
Myaungmya ...	1,623	218	93	412	99	...	4	13	36,027	23,798
Ma-ubin ...	2,005	165	329	1,044	6	1	40	69	1,83,400	1,67,834
Pyapôn	1,136	44	183	585	36	...	10	45	1,16,162	1,02,859
TENASSERIM ... Toungoo ...	2,638	56	90	782	6	...	8	60	45,520	29,819
Salween ...	18	6	...	...	6	...	...	...	55	55
Thatôn	2,417	207	63	1,480	18	..	...	138	29,834	16,743
Amherst ...	1,209	122	49	532	32	...	4	85	17,557	10,971
Tavoy	404	37	3	128	...	...	1	122	3,400	2,083
Mergui	460	58	2	419	36	...	...	34	9,405	6,749
MAGWE ... Thayetmyo ...	411	24	29	20	22	...	1	8	2,848	2,050
Pakôkku ...	1,075	125	56	22	86	...	...	...	19,551	14,029
Minbu	930	28	9	8	2	...	...	...	13,878	11,859
Magwe	790	9	19	24	...	...	1	...	9,621	7,133
MANDALAY ... Mandalay ...	1,723	19	233	57	...	...	6	1	69,011	49,264
Bhamo	142	17	35	5	3	1	3	1	5,998	5,378
Myitkyina ...	29	2	4	...	..	...	1	...	1,031	886
Katha	324	1	126	1		...	6	...	29,929	25,485
Ruby Mines ...	89	...	12	1	..	...	...	...	14,988	14,667
SAGAING ... Shwebo	690	30	70	9	9	...	1	2	19,368	11,561
Sagaing ...	576	6	19	2	3	...	...	1	48,247	47,004
Lower Chindwin ...	649	5	5	10	...	...	...	...	4,201	3,025
Upper Chindwin ...	108	10	4	...	2	...	1	...	2,250	1,839
MEIKTILA ... Kyauksè ...	901	23	78	7	6	...	1	...	19,174	13,152
Meiktila ...	1,984	19	183	7	6	...		...	9,081	7,179
Yamèthin ...	923	32	172	1	12	...	10	2	53,058	39,070
Myingyan ...	1,269	18	15	1	1	...	...	...	6,542	3,611
Total ... 1917-18 ...	49,884	7,361	3,269	12,491	1,671	22	292	1,351	13,47,796	10,57,892
1916-17 ...	41,850	8,070	4,407	10,702	1,094	53	813	2,089	11,88,901	9,61,129

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ending the 30th June* 1918 (Paragraph 27 of Report, page 18).

PART I.—*Thugyis' Commission* (Lower Burma only).

Division and District.		Number of *thugyis*.	Commission due on account of the year's collections.	Deduction made from *thugyis'* commission.	Balance payable.	Amount actually disbursed within the year.	Average amount paid to each *thugyi*.
1		2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...	Akyab ...	...	...	...	...	...	...
	Kyaukpyu ...	6	3,460	1,100	2,360	2,642	440
	Sandoway ...	1	882	137	745	717	717
PEGU ...	Rangoon Town ...	7	3,128	...	3,128	3,047	435
	Hanthawaddy ...	2	7,230	1,436	5,794	3,910	1,955
	Insein ...	2	3,846	1,237	2,609	2,609	1,304
	Pegu ...	...	...	...	...	...	...
	Tharrawaddy ...	4	13,363	3,097	10,266	10,018	2,504
	Prome ...	2	1,869	278	1,591	1,591	795
IRRAWADDY ...	Bassein ...	7	10,824	2,362	8,462	8,279	1,183
	Henzada ...	5	12,624	3,307	9,317	9,317	1,863
	Myaungmya ...	1	7,201	1,701	5,500	5,500	5,500
	Ma-ubin ...	1	2,614	480	2,134	2,030	2,030
	Pyapôn ...	1	3,133	977	2,156	2,108	2,108
TENASSERIM ...	Toungoo ...	1	2,990	939	2,051	1,998	1,998
	Salween ...	6	4,451	...	4,451	3,505	584
	Thatôn ...	1	3,646	1,060	2,586	2,586	2,586
	Amherst ...	8	6,925	809	6,116	5,409	676
	Tavoy ...	4	2,155	144	2,011	2,011	503
	Mergui	...	...	...	...	...	...
MAGWE ...	Thayetmyo ...	9	4,874	414	4,460	4,460	496
Total ...	1917-18 ...	68	95,215	19,478	75,737	71,737	1,055
	1916-17 ...	79	1,30,448	28,426	1,02,022	97,120	1,229

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ending the 30th June 1918* (Paragraph 27 of Report, page 18).

PART II.—*Village Headmen's Commission.*

Division and District.		Number of revenue collecting village headmen.	Commission due on account of the year's collections.	Amount actually disbursed within the year.	Average amount paid to each headman.
1		2	3	4	5
			Rs.	Rs.	Rs.
ARAKAN ...	Akyab	958	1,35,477	84,845	89
	Northern Arakan ...	18	1,326	894	50
	Kyaukpyu ...	396	26,765	15,170	38
	Sandoway ...	202	18,287	17,976	89
PEGU ...	Hanthawaddy ...	467	1,24,644	1,23,804	265
	Insein	397	87,701	87,701	221
	Pegu	429	1,01,992	1,00,244	234
	Tharrawaddy ...	532	77,753	77,766	146
	Prome	560	45,773	45,742	82
IRRAWADDY ...	Bassein	632	97,659	96,918	153
	Henzada	605	94,514	94,311	156
	Myaungmya ...	604	1,12,948	1,12,948	187
	Ma-ubin	348	57,227	56,834	163
	Pyapôn	388	83,646	83,646	216
TENASSERIM ...	Toungoo	600	75,077	74,966	125
	Salween	1	149	149	149
	Thatôn	420	1,03,268	85,565	204
	Amherst	293	62,287	46,427	158
	Tavoy	170	27,851	27,045	159
	Mergui	171	23,570	22,115	129
MAGWE ...	Thayetmyo ...	583	50,266	50,266	86
	Pakôkku	794	97,142	96,514	122
	Minbu	372	71,755	71,704	193
	Magwe	542	78,037	77,830	144
MANDALAY ...	Mandalay	377	75,690	70,031	186
	Bhamo	265	14,524	14,524	55
	Myitkyina ...	179	13,085	12,927	72
	Katha	486	45,214	45,214	93
	Ruby Mines ...	152	10,680	10,593	70
SAGAING ...	Shwebo	643	1,50,840	1,50,840	235
	Sagaing	305	73,952	73,185	240
	Lower Chindwin ...	374	70,121	48,811	131
	Upper Chindwin ...	386	40,349	40,349	105
MEIKTILA ...	Kyauksè	313	60,189	58,947	188
	Meiktila	393	63,257	63,189	161
	Yamèthin	450	94,519	94,303	210
	Myingyan	486	70,913	70,913	146
Total ...	1917-18 ...	15,291	24,38,447	23,05,206	151
	1916-17 ...	15,493	24,25,179	24,10,966	156

STATEMENT X.—*Area granted or leased during the year ending the 30th June 1918*
(Paragraph 28 of Report, pages 18 and 19).

Division and District.		Area granted or leased for cultivation.	Area granted free of revenue for religious edifices.	Area granted revenue free for public purposes.	Area granted or leased as *thugyisa*.
1		2	3	4	5
		Acres.	Acres.	Acres.	Acres.
ARAKAN ...	Akyab	...	1·93	...	...
	Northern Arakan	...	...	...	...
	Kyaukpyu ...	671·86	·51	...	...
	Sandoway ...	44·00	1·38	...	...
PEGU ...	Rangoon Town ...	21·93	·11	...	...
	Hanthawaddy ...	29·96	3·06	1·74	...
	Insein	1,661·81	1·36	9·78	25·00
	Pegu	70·13	8·03	2·80	6·05
	Tharrawaddy ...	...	9·08	·19	18·27
	Prome	...	3·38	...	...
IRRAWADDY ...	Bassein ...	62·52	14·93	...	...
	Henzada ...	10·29	·89	·52	21·44
	Myaungmya ...	30·67	·06	...	25·00
	Ma-ubin ...	...	·66	·05	46·13
	Pyapôn ...	...	·84	·09	...
TENASSERIM ...	Toungoo ...	255·50	7·61	...	...
	Salween ...	33·64	·08	...	...
	Thatôn ...	1,228·39	21·57	·10	31·75
	Amherst ...	770·36	·48	...	29·05
	Tavoy ...	67·01	·06	...	...
	Mergui ...	657·06	·26	...	...
MAGWE ...	Thayetmyo ...	1·18	3·12	...	...
	Pakôkku ...	29·12	9·42	1·15	...
	Minbu ...	248·11	4·73	·74	10·69
	Magwe ...	...	5·35	...	...
MANDALAY ...	Mandalay	37·35	4·47	·12	...
	Bhamo	4·10	4·28	...	...
	Myitkyina ...	61·56	1·60	...	9·80
	Katha ...	...	4·45	...	...
	Ruby Mines ...	...	·50	...	10·39
SAGAING ...	Shwebo ...	...	·08	...	...
	Sagaing ...	...	...	...	...
	Lower Chindwin	...	·08	...	...
	Upper Chindwin	...	2·36	...	...
MEIKTILA ...	Kyauksè ...	...	2·26	1·32	...
	Meiktila ...	...	1·49	3·27	...
	Yamèthin ...	...	·52	·11	...
	Myingyan ...	...	·75	...	...
Total ...	1917-18 ...	6,259·55	121·74	21·98	233·57
	1916-17 ...	7,406·01	113·81	33·08	287·56

STATEMENT XA.—*Total value of assignments of Land Revenue during the year ending the 30th June 1918* (Paragraph 29 of Report, page 19).

Division and District.		Total value of assignments of land revenue at the beginning of the year.	Total value of assignments of land revenue added during the year.	Total value of assignments of land revenue subtracted during the year.	Total value of assignments of land revenue at the end of the year.
1		2	3	4	5
A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
MAGWE ...	Pakôkku ...	5,883 8 1	...	...	5,883 8 1
	Minbu ...	2,143 5 0*	9 6 0	...	2,152 11 0
	Magwe ...	1,322 8 0*	...	...	1,322 8 0
MANDALAY ...	Mandalay ...	324 13 0	...	...	324 13 0
	Bhamo ...	3,334 13 6	...	...	3,334 13 6
	Myitkyina ...	1,321 7 1	11 0 0	...	1,332 7 1
	Katha ...	2,704 9 7	...	...	2,704 9 7
	Ruby Mines ...	1,399 0 3	4 0 0	...	1,403 0 3
SAGAING ...	Shwebo ...	331 12 7	...	...	331 12 7
	Sagaing ...	435 8 2	...	...	435 8 2
	Upper Chindwin ...	2,157 5 4	...	...	2,157 5 4
MEIKTILA ...	Kyauksè ...	158 15 0	...	...	158 15 0
	Meiktila ...	326 14 3	...	...	326 14 3
	Yamèthin ...	871 3 6	...	...	871 3 6
	Myingyan ...	322 2 7*	...	...	322 2 7
	Total, A ...	23,037 13 11*	24 6 0	...	23,062 3 11
B.—FOR OTHER PURPOSES.					
ARAKAN ...	Akyab ...	458 9 2	4 11 11	...	463 5 1
	Kyaukpyu ...	116 13 4	0 14 5	...	117 11 9
	Sandoway ...	60 9 5	3 2 0	...	63 11 5
PEGU ...	Rangoon Town ...	3,604 14 2	...	...	3,604 14 2
	Hanthawaddy ...	299 13 6	52 0 9	...	351 14 3
	Insein ...	584 4 2	50 15 11	...	635 4 1
	Pegu ...	1,410 0 4	26 13 0	...	1,436 13 4
	Tharrawaddy ...	1,483 15 9	36 4 7	...	1,520 4 4
	Prome ...	421 14 11	19 4 6	...	441 3 5
IRRAWADDY ...	Bassein ...	281 11 9	53 14 0	...	335 9 9
	Henzada ...	243 11 11*	0 12 5	...	244 8 4
	Myaungmya ...	510 11 0	0 1 3	...	510 12 3
	Ma-ubin ...	569 14 9	10 9 0	...	580 7 9
	Pyapôn ...	368 12 8	24 9 7	...	393 6 3
TENASSERIM ...	Toungoo ...	742 9 1	40 5 2	...	788 14 3
	Salween ...	68 5 8	...	...	68 5 8
	Thatôn ...	570 11 1	48 1 0	...	618 12 1
	Amherst ...	2,210 5 9	12 13 0	...	2,223 2 9
	Tavoy ...	79 15 3	0 2 3	...	80 1 6
	Mergui ...	201 4 9	0 7 6	...	201 12 3
MAGWE ...	Thayetmyo ...	178 13 0	4 0 2	...	182 13 2
	Pakôkku ...	1,522 15 5	12 11 6	...	1,535 10 11
	Minbu ...	3,603 1 7	14 1 10	...	3,617 3 5
	Magwe ...	201 7 6*	12 8 0	...	213 15 6
MANDALAY ...	Mandalay ...	839 3 1	30 12 3	...	869 15 4
	Bhamo ...	130 9 8	6 6 8	...	137 0 4
	Myitkyina ...	752 0 6	2 6 4	...	754 6 10
	Katha ...	286 15 3	7 6 6	...	294 5 9
	Ruby Mines ...	94 9 6	2 0 9	...	96 9 6
SAGAING ...	Shwebo ...	816 11 3	0 2 7	...	816 13 10
	Sagaing ...	1,736 13 6	...	...	1,736 13 6
	Lower Chindwin ...	42 5 0	0 1 0	...	42 6 0
	Upper Chindwin ...	487 4 6	3 2 7	...	490 7 1
MEIKTILA ...	Kyauksè ...	766 2 11	20 6 0	...	786 8 11
	Meiktila ...	249 0 10	9 10 0	...	258 10 10
	Yamèthin ...	616 10 10	1 1 0	...	617 11 10
	Myingyan ...	472 9 2*	1 8 0	...	474 1 2
	Total, B ...	27,086 5 11*	514 2 8	...	27,600 8 7
Total ...	1917-18 ...	50,124 3 10*	538 8 8	...	50,662 12 6
	1916-17 ...	57,648 12 3	691 6 8	...	58,340 2 11

* Revised figures.

STATEMENT XI.—*Sales, Mortgages and Redemptions of Land during the year ending the 30th June* 1918 (Paragraph 21 of Report, pages 13 and 14).

Districts.	Sales.		Mortgages				Redemptions.
	Area.	Amount of purchase-money or value of consideration.	During the year of report.		At the end of the year.		Area redeemed during the year.
			Area.	Amount for which mortgaged.	Total area under mortgage.	Amount for which mortgaged.	
1	2	3	4	5	6	7	8
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.
Akyab	25,969	14,08,546	11,547	4,65,393	100,281	32,58,913	5,699
Kyaukpyu	2,444	84,073	739	15,028	11,035	2,42,395	214
Sandoway	1,214	70,831	233	9,290	2,643	87,953	92
Insein	26,121	18,04,407	24,153	9,49,851	173,177	73,98,813	10,602
Hanthawaddy ...	39,142	33,56,222	45,194	24,31,246	248,023	1,26,15,127	34,977
Tharrawaddy	26,409	20,66,548	35,958	17,09,002	197,957	91,06,536	16,546
Pegu	48,884	26,91,188	51,826	21,90,877	220,984	91,47,092	26,386
Prome	10,612	10,14,539	11,346	8,97,256	84,827	60,09,879	3,898
Bassein	35,957	13,62,109	32,131	6,96,583	172,031	41,73,691	21,904
Henzada	23,878	18,42,519	21,013	9,67,032	130,132	68,90,698	10,597
Myaungmya	32,343	20,72,080	39,571	15,47,368	231,751	85,46,495	23,951
Ma-ubin	19,874	9,68,748	23,805	8,10,333	208,850	67,71,722	11,032
Pyapôn	40,478	19,73,367	67,566	23,44,490	351,671	1,19,24,277	46,683
Toungoo	19,587	10,15,826	15,794	5,39,066	147,025	52,77,425	4,485
Thatôn	26,199	12,99,561	21,446	6,56,886	113,596	44,64,263	17,420
Amherst	15,388	12,92,322	7,602	4,66,183	41,831	20,86,875	3,821
Tavoy	2,158	9,27,550	870	1,42,444	12,713	13,17,769	1,298
Mergui	2,046	96,559	285	32,710	6,107	2,65,725	276
Thayetmyo	1,716	1,26,343	316	15,779	1,637	91,281	21
Pakôkku	3,161	2,69,280	19	11,705	2,294	1,33,244	447
Minbu	1,531	62,998	1,318	36,788	7,788	2,60,814	23
Magwe	1,007	43,697	4	50	186	3,495	...
Mandalay	7,866	3,01,696	1,838	68,044	6,773	2,26,566	961
Katha	458	10,158	126	1,951	695	13,985	199
Shwebo	4,072	1,45,640	1,854	41,283	4,945	1,21,409	170
Sagaing	3,371	2,32,190	213	18,671	1,416	89,395	2
Lower Chindwin ...	2,939	1,98,902	...	...	66	2,568	4
Upper Chindwin ...	60	5,328	...	...	...	...	...
Kyauksè	5,063	1,58,041	1,530	56,190	11,000	2,69,783	229
Meiktila	468	33,639	205	12,850	4,124	1,21,377	35
Yamèthin	5,977	4,40,460	2,719	2,25,674	21,724	12,85,791	87
Myingyan	3,219	1,54,857	231	3,100	173	2,548	77
Lower Burma including Thayetmyo.	400,419	2,54,73,338	411,395	1,68,86,817	2,456,271	9,96,76,929	239,902
Upper Burma excluding Thayetmyo.	39,192	20,56,886	10,057	4,76,306	61,184	25,30,975	2,234
Total 1917-18 ...	439,611	2,75,30,224	421,452	1,73,63,123	2,517,455	10,22,07,904	242,136
Total 1916-17 ...	548,211	3,33,27,126	570,905	2,32,95,314	2,348,828	9,51,47,158	320,265

STATEMENT XII.—*Classification of Occupiers of Land, and details of Tenancies at full and fixed rents during the year ending the 30th June* 1918 (Paragraph 22 of Report, page 15).

District.	Area occupied by			Tenancies at full rents.					
	Agriculturists.	Non-agriculturists.		Number of cases in which the land has been let continuously.		Number of tenants who have rented their lands continuously.		Area let at full rents.	Amount of money for which rented.
		Resident.	Non-resident.	Five years and over.	Under five years.	Five years and over.	Under five years.		
1	2	3	4	5	6	7	8	9	10
	Acres.	Acres.	Acres.	No.	No.	No.	No.	Acres.	Rs.
Akyab ...	618,449	30,519	92,558	10,392	20,543	4,289	26,981	274,433	19,52,951
Kyaukpyu ..	179,687	5,395	5,655	606	2,138	308	2,460	15,367	82,156
Sandoway ...	58,923	3,048	2,528	1,100	1,914	583	2,504	12,647	74,546
Insein ...	380,648	42,337	142,352	3,870	5,955	1,141	9,022	237,865	24,18,139
Hanthawaddy	476,936	69,025	273,867	6,896	5,138	2,741	11,079	444,520	53,56,036
Tharrawaddy ...	406,535	21,438	90,911	9,750	13,679	2,824	20,605	237,531	25,99,463
Pegu ...	598,110	24,442	197,004	6,437	9,582	1,464	15,525	410,614	39,58,997
Prome ...	343,037	8,732	26,894	1,999	4,915	1,027	6,693	41,589	3,80,673
Bassein ...	665,969	36,123	91,963	5,670	9,508	1,363	15,406	312,467	22,36,829
Henzada ...	533,656	29,594	48,783	9,111	10,901	4,114	16,724	177,480	18,40,472
Myaungmya ...	561,051	71,319	107,967	6,062	7,970	1,742	13,070	335,817	37,03,545
Ma-ubin ...	323,992	69,187	92,554	4,214	5,062	999	8,607	175,184	19,87,530
Pyapôn ...	443,620	77,291	153,091	5,313	5,469	1,466	9,666	333,109	34,70,618
Toungoo ...	308,497	45,437	85,888	2,301	3,501	640	5,162	101,754	9,24,112
Thatôn ...	588,333	18,849	111,895	2,063	3,763	376	5,733	165,423	13,23,762
Amherst ...	445,450	13,421	44,081	1,830	4,154	702	5,269	93,068	8,57,796
Tavoy ...	96,620	5,410	24,644	2,009	2,185	795	3,491	35,933	3,57,509
Mergui ...	86,257	2,246	9,155	510	535	217	628	7,274	56,956
Thayetmyo ...	180,208	6,764	6,800	12	8	1	23	139	916
Pakôkku ...	729,121	8,925	14,478	365	574	151	775	6,591	21,489
Minbu ...	380,155	28,630	36,684	804	553	411	992	9,467	1,23,734
Magwe ...	1,058,071	17,235	24,895	83	1,089	106	1,281	9,556	31,009
Mandalay ...	235,107	5,120	20,654	583	749	550	1,652	12,185	1,37,499
Katha ...	222,438	2,212	480	62	140	25	177	2,024	13,901
Shwebo ...	1,007,789	19,130	30,790	3	64	...	64	441	2,617
Sagaing ...	720,662	26,215	32,307	162	333	117	378	2,024	23,288
Lower Chindwin ...	642,190	74,863	56,106	26	68	26	65	268	2,792
Upper Chindwin ...	30,188	5,386	5,207	58	18	8	68	257	933
Kyauksè ...	240,413	4,924	16,303	384	95	293	309	5,092	34,569
Meiktila ...	636,122	2,935	3,969	50	52	246	191	173	2,007
Yamèthin ...	466,993	18,379	34,509	1,837	2,209	604	3,621	42,146	4,25,133
Myingyan ...	993,941	53,804	24,737	789	2,181	483	1,656	11,738	54,432
L. B. including Thayetmyo.	7,295,978	582,577	1,608,590	80,145	116,920	26,792	178,648	3,412,214	3,35,83,000
U. B. excluding Thayetmyo.	7,363,190	267,758	301,119	5,206	8,125	3,020	11,229	101,962	8,73,403
Total 1917-18	14,659,168	850,335	1,909,709	85,351	125,045	29,812	189,877	3,514,176	3,44,56,403
Total 1916-17	14,605,712	834,574	1,864,209	80,241	120,875	30,673	181,335	3,351,219	4,31,07,225

STATEMENT XIII.—*Agricultural Advances during the*

District	Principal. Outstanding at the commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at the end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	5,144	13,705	18,849	15,443	...	8,948	8,948	9,901	265	5,386
Northern Arakan ...	344	...	344	344	...	70	70	274	274	...
Kyaukpyu	1,82,495	16,040	1,98,535	2,14,682	...	53,010	53,010	1,45,525	5,087	1,16,527
Sandoway	3,994	4,550	8,544	6,375	...	5,127	5,127	3,417	...	1,300
Insein	275	...	275	275	...	275	275	...	...	...
Hanthawaddy	...	...	...	...	..	...	...	...	...	...
Tharrawaddy ...	(a)47,747	1,42,515	5,90,262	1,48,182	...	56,727	56,727	5,33,535	...	91,455
Pegu	13,522	15,675	29,197	22,570	...	17,937	17,937	11,260	4,578	820
	2,900	40,000	42,900	42,940	...	29,460	29,460	13,440	40	13,440
	(a) ...	3,03,099	3,03,099	...	...	...	...	3,03,099	...	...
Prome	1,07,505	96,175	2,03,680	83,503	...	81,147	81,147	1,22,533	328	3,850
Bassein	16,620	20,825	37,445	21,185	...	17,223	17,223	20,222	...	4,374
Henzada	7,990	9,530	17,520	12,310	...	12,235	12,235	5,285	..	150
Myaungmya ...	28,358	19,900	48,258	30,600	...	15,185	15,185	33,073	1,021	15,606
Ma-ubin	54,458	18,380	72,838	52,067	450	39,182	39,632	33,206	7,595	10,966
Pyapôn	13,241	24,245	37,486	36,636	650	17,541	18,191	19,295	4,815	17,495
Toungoo	10,636	17,785	28,421	19,791	..	18,762	18,762	9,659	...	1,193
Salween	...	...	...	...	...	...	...	...	...	...
Thatôn	14,680	21,825	36,505	29,780	...	11,755	11,755	24,750	800	17,225
Amherst	33,058	25,000	58,058	45,911	...	29,240	29,240	28,818	3,740	11,680
Tavoy	4,200	500	4,700	4,450	...	3,750	3,750	950	...	700
Mergui	36,319	11,895	48,214	41,950	...	24,844	24,844	23,370	...	17,106
Thayetmyo	43,861	20,250	64,111	18,390	...	20,001	20,001	44,110	52c	1,153
Pakôkku	62,576	64,905	1,27,481	85,870	...	56,087	56,087	71,394	2,525	27,584
Minbu ...	18,785	9,500	28,285	14,504	...	12,158	12,158	16,127	1,342	1,504
	(a)1,70,515*	...	1,70,515	68,597	...	27,055	27,055	1,43,460	...	41,542
Magwe	23,127	17,500	40,627	22,326	...	17,864	17,864	22,763	3,625	847
Mandalay ...	50,458	28,575	79,033	42,294	...	20,507	20,507	58,526	5,934	19,470
	(a)4,224*	...	4,224	1,829	...	808	808	3,416	...	1,020
Bhamo	9,596	11,350	20,946	9,972	...	9,722	9,722	11,224	250	...
Myitkyina ...	13,456	7,945	21,401	7,808	...	8,240	8,240	13,161	...	341
	(a)61,930	1,51,958	2,13,888	21,043	...	9,180	9,180	2,04,708	...	11,863
Katha	29,440	21,600	51,040	23,965	...	18,440	18,440	32,600	...	6,455
Ruby Mines	15,131	3,920	19,051	4,406	...	5,966	5,966	13,085	...	165
Shwebo	1,38,791	74,000	2,12,791	96,593	...	55,768	55,768	1,57,023	15,221	25,791
Sagaing	50,182	12,800	62,982	37,142	...	34,092	34,092	28,890	3,825	...
Lower Chindwin ...	29,056	43,000	72,056	43,188	...	43,188	43,188	28,868	...	...
Upper Chindwin ..	46,166	25,025	71,191	29,510	...	24,290	24,290	46,901	1,837	3,803
Kyauksè ...	46,932†	23,880	70,812	41,816	...	23,635	23,635	47,177	11,465	6,710
	(a)1,250	..	1,250	800	..	700	700	550	...	200
Meiktila	144892	40,000	1,84,392	95,727	...	34,886	34,886	1,49,506	58,228	...
Yamèthin ...	1,40,371	1,41,800	2,82,171	2,34,030	...	82,143	82,143	2,00,028	16,884	1,35,003
	(a)15,311	...	15,311	4,549	...	1,540	1,540	13,771	...	3,009
Myingyan	41,072	22,675	63,747	50,559	...	20,469	20,469	43,278	22,790	7,300
Total 1917-18	14,89,181	9,24,755	23,63,886	15,38,852	1,100	8,73,147	8,74,247	14,89,639	1,72,521	4,73,944
	(a) 7,00,977	5,97,572	12,98,549	2,45,000	...	96,010	96,010	12,02,539	...	1,49,089
Total 1916-17	13,95,213	12,55,163	26,50,376	16,44,374	856	12,08,389	12,09,245	14,41,131	1,13,943	2,73,453
	(a) 6,87,841	1,19,736	7,57,577	1,15,014	...	56,503	56,503	7,01,074	27,025	33,214

(a) Loans to co-operative societies. * Revised figures.

STATEMENT XIIIA.—*Advances under the Land Improvement Loans Act*

District.	Principal. Outstanding at commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at the end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hanthawaddy	...	9,000	9,000	...	...	...	...	9,000	...	...
Prome	300	800	1,100	300	...	200	200	900	100	...
Amherst	3,481	...	3,481	1,446	...	835	835	2,646	...	611
Thayetmyo	4,414	850	5,264	2,490	...	1,883	1,883	3,381	150	687
Pakôkku	2,000	...	2,000	...	...	...	...	2,000	...	...
Minbu	394	...	394	48	...	48	48	346	...	...
Myitkyina	100	...	100	100	...	100	100	...	...	...
Katha	203	...	203	132	...	108	108	95	...	25
Ruby Mines	350	100	450	150	...	100	100	350	...	50
Kyauksè	2,000*	...	2,000	...	...	...	...	2,000	...	...
Meiktila	4,751	1,000	5,751	1,013	...	483	483	5,268	530	...
Yamèthin	1,000	200	1,200	550	...	300	300	900	...	250
Myingyan	15,743	2,000	17,743	5,399	...	2,353	2,353	15,390	2,405	641
Total 1917-18 ...	34,736	13,950	48,686	11,628	...	6,410	6,410	42,276	3,185	2,264
Total 1916-17 ...	31,204	15,650	46,854	15,137	1,685	12,433	14,118	32,736	1,389	1,175

* Transferred from the

financial year 1917-18 (Paragraph 23 of Report, pages 15 and 16).

Interest.								Total Principal and Interest.			
Amount of interest suspended and overdue at the commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at the end of the year.	Remitted during the year.	Collected during the year.	Under suspension at the end of the year.	Overdue at the end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
516	819	1,335	11	697	708	14	340	11	9,645	279	5,726
142	35	177	...	24	24	153	...	...	94	427	...
11,417	958	12,375	...	5,612	5,612	22	5,347	...	58,622	5,109	1,21,874
247	485	732	...	416	416	...	97	...	5,543	...	1,397
24	4	28	...	28	28	...	..	...	303	...	...
...	...	..	...	...	...	...	...	...	...	...	...
1,329	48,374	49,703	...	22,807	22,807	...	26,896	...	79,534	..	1,18,351
200	1,336	1,536	...	1,483	1,483	...	72	...	19,420	4,578	892
74	1,784	1,858	...	1,275	1,275	...	604	...	30,735	40	14,044
...	11,231	11,231	...	...	...	...	11,231	...	...	...	11,231
7,736	7,454	15,190	...	7,679	7,679	.	322	...	88,826	328	4,172
1,082	1,917	2,999	3	1,543	1,546	..	383	3	18,766	...	4,757
19	967	986	48	923	971	...	19	48	13,158	...	169
2,061	1,934	3,995	...	1,303	1,303	...	1,544	...	16,488	1,021	17,150
361	2,207	2,628	22	2,295	2,317	17	453	472	41,477	7,612	11,419
384	1,923	2,307	32	1,208	1,240	...	1,069	682	18,749	4,815	18,564
534	1,170	1,704	...	1,188	1,188	...	76	...	19,950	...	1,269
...	...	...	...	...	...	...	...	...	...	...	...
404	1,495	1,899	...	697	697	...	1,202	...	12,452	800	18,427
1,825	2,636	4,461	..	2,525	2,525	...	1,270	...	31,765	3,746	12,950
73	195	268	...	248	248	...	35	...	3,998	...	735
219	2,270	2,489	...	1,460	1,460	...	1,029	...	26,304	...	18,135
117	2,123	2,240	...	2,388	2,388	...	102	...	22,389	52	1,255
3,972	5,804	9,776	...	4,652	4,652	...	2,202	...	60,739	2,525	29,786
...	1,099	1,099	...	1,082	1,082	...	92	...	13,240	1,342	1,596
8,977	12,062	21,039	...	5,600	5,600	...	15,439	...	32,655	..	56,981
37	1,355	1,392	...	1,399	1,399	...	11	...	19,263	3,625	858
3,739	3,496	7,235	...	3,140	3,140	..	1,857	...	23,647	5,934	21,327
55	200	255	...	102	102	...	153	..	910	..	1,173
798	776	1,574	...	781	781	...	...	...	10,503	250	...
49	935	984	...	926	926	..	61	...	9,166	...	402
2,500	11,726	14,226	...	2,486	2,486	...	11,740	...	11,666	...	23,603
293	2,509	2,802	...	2,069	2,069	...	747	...	20,509	...	7,202
...	680	680	...	730	730	...	10	...	6,696	...	175
669	10,577	11,246	...	6,663	6,663	...	4,645	...	62,431	15,221	30,436
113	2,649	2,762	...	2,872	2,872	...	...	...	36,964	3,825	...
1,612	3,301	4,913	...	3,312	3,312	...	...	...	46,500	...	...
3,786	3,806	7,586	...	3,440	3,440	...	433	...	27,730	1,837	4,236
2,436	3,239	5,675	..	3,385	3,385	751	414	..	27,020	12,216	7,124
42	36	78	...	62	62	...	16	...	62	...	216
9,510	6,806	16,316	...	7,190	7,190	...	...	...	42,076	58,228	...
2,607	14,163	16,770	...	6,983	6,983	...	10,043	...	89,126	16,884	1,45,046
326	658	984	...	581	581	...	403	...	2,121	...	3,412
132	2,775	2,907	...	2,532	2,532	...	383	...	23,001	22,790	7,683
57,188	95,736	1,52,924	116	84,148	84,264	957	34,862	1,216	9,57,295	1,73,478	5,08,806
13,229	84,287	97,516	...	31,638	31,638	...	65,878	...	1,27,648	...	2,14,967
54,610	99,144	1,53,754	78	1,02,874	1,02,952	328	17,275	934	13,11,263	1,14,271	2,90,728
13,468	17,191	30,659	...	17,413	17,413	...	13,246	...	73,916	27,025	46,460

† Owing to transfer of Rs. 2,900 to the Land Improvement Loans Account.

during the financial year 1917-18 (Paragraph 24 of Report, page 16).

Interest.								Total Principal and Interest.			
Arrears of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at the end of the year.	Remitted during the year.	Collected during the year.	Under suspension at the end of the year.	Overdue at the end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...
15	15	30	...	15	15	...	...	...	215	100	...
299	171	470	...	76	76	...	98	...	911	...	709
37	195	232	...	186	186	...	72	...	2,069	150	759
..	...	...	...	...	...	...	...	...	...	...	...
...	20	20	...	20	20	...	...	...	68	...	...
...	5	5	...	5	5	...	...	...	105	...	...
...	12	12	...	11	11	...	1	...	119	...	26
...	17	17	...	15	15	...	2	...	115	...	52
300	...	300	...	...	...	...	...	...	...	...	...
730	256	986	..	182	182	...	...	...	665	530	...
46	49	95	...	61	61	...	37	...	361	...	287
124	970	1,094	...	400	400	512	182	...	2,753	2,917	823
1,551	1,710	3,261	...	971	971	512	392	...	7,381	3,697	2,656
1,790	1,783	3,573	100	1,825	1,925	101	210	1,785	14,258	1,490	1,385

Agricultural Loans Account.

STATEMENT XIII-B.—*Account of Local Government with Agricultural Borrowers, during the financial year* 1917-18 (Paragraph 23 of Report, pages 15 and 16).

	Particulars.	Agriculturists Loans Act.	Land Improvement Loans Act.	Total both Acts.
	1	2	3	4
		Rs.	Rs.	Rs.
PRINCIPAL	1. Outstanding at commencement of the year	14,39,131 (a) 7,00,977	34,736	14,73,867 7,00,977 (a)
	2. Advanced during the year	9,24,755 (a) 5,97,572	13,950 ...	9,38,705 5,97,572 (a)
	3. Total advanced	23,63,886 (a) 12,98,549	48,686 ...	24,12,572 12,98,549 (a)
	4. Amount due for collection within the year (including arrears).	15,38,852 (a) 2,45,000	11,628 ...	15,50,480 2,45,000 (a)
	5. Remitted during the year	1,100 (a) ...	.. ...	1,100 ... (a)
	6. Collected during the year	8,73,147 (a) 96,010	6,410 ...	8,79,557 96,010 (a)
	7. Total remitted and collected	8,74,247 (a) 96,010	6,410 ...	8,80,657 96,010 (a)
	8. Balance outstanding at the end of the year	14,89,639 (a) 12,02,539	42,276 ...	15,31,915 12,02,539 (a)
	9. Amount suspended by competent authority	1,72,521 (a) ...	3,185 ...	1,75,706 ... (a)
	10. Amount overdue	4,73,944 (a) 1,49,089	2,264 ...	4,76,208 1,49,089 (a)
INTEREST	11. Arrears of interest suspended and overdue at commencement of the year.	57,188 (a) 13,229	1,551 ...	58,739 13,229 (a)
	12. Interest falling due within the year	95,736 (a) 84,287	1,710 ...	97,446 84,287 (a)
	13. Total interest for collection within the year	1,52,924 (a) 97,516	3,261 ...	1,56,185 97,516 (a)
	14. Remitted during the year	116 (a) ...	... ...	116 ... (a)
	15. Collected during the year	84,148 (a) 31,638	971 ...	85,119 31,638 (a)
	16. Total remitted and collected	84,264 (a) 31,638	971 ...	85,235 31,638 (a)
	17. Suspended by competent authority	957 (a) ...	512 ...	1,469 ... (a)
	18. Arrears of interest overdue at end of the year	34,862 (a) 65,878	392 ...	35,254 65,878 (a)
TOTAL PRINCIPAL AND INTEREST.	19. Remitted during the year	1,216 (a) ...	... ...	1,216 ... (a)
	20. Collected during the year	9,57,295 (a) 1,27,648	7,381 ...	9,64,676 1,27,648 (a)
	21. Under suspension at end of the year	1,73,478 (a) ...	3,697 ...	1,77,175 ... (a)
	22. Overdue at end of the year	5,08,806 (a) 2,14,967	2,656 ..	5,11,462 2,14,967 (a)

(a) Loans to Co-operative Societies.

STATEMENT XIIIc.—*Loans made under the Agriculturists' and Land Improvement Loans Acts during the financial year* 1917-18 (Paragraph 23 of Report, pages 15 and 16).

	Amount advanced to Local Government by the Government of India.			Interest payable for the year by Local Government to Government of India at 5½ per cent. on mean outstanding.
	Outstanding at the commencement of the year.	Outstanding at the close of the year.	Mean outstanding.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Agriculturists' Loans Act	21,40,108	26,92,178	24,16,143	1,32,888
Land Improvement Loans Act	34,736	42,276	38,506	2,118
Total ...	21,74,844	27,34,454	24,54,649	1,35,006

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the year* 1917-18. (Paragraph 25 page 16.)

	Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
1	2	3	4
	Rs.	Rs.	Rs.
1. Interest payable by the Local Government to the Government of India.	1,32,888	2,118	1,35,006
2. Interest collected during the year	1,15,786	971	1,16,757
3. Balance of interest accruing to the Local Government, *i.e.*, difference between (1) and (2).	−17,102	−1,147	−18,249
4. Remission of principal during the year	1,100	...	1,100
5. Net result (profit or loss) for the year 1917-18	−18,202	−1,147	−19,349
6. Net result for previous years ... 1916-17	+46,364	−979	+45,385
1915-16	+61,511	+884	+62,395
1914-15	+38,376	−2,680	+35,696
1913-14	+44,723	+400	+45,123
1912-13	+44,271	+384	+44,655
7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishment for well-boring or other outlay incurred from revenue in connection with *takavi* transactions.	....	.....	.....

STATEMENT XV.—*Progress of Settlement Operations during*

District.	No. of Party.	Period of settlement operations.		Area for settlement.		Area soil classified at the beginning of the year (before 1st July 1917).	
		From	Number of years.	Total.	Occupied.	Total.	Occupied.
1	2	3	4	5	6	7	8
				Sq. miles.	Acres.	Sq. miles.	Acres.
Sagaing	5	November 1915 ...	3	1,824	766,000	1,229	520,000
Magwe	3	November 1915 ...	3½	2,720	961,000	1,590	562,000
Myaungmya	2	November 1916 ...	3	1,550	468,000	392	128,000
		Total ...	...	6,094	2,195,000	3,211	1,210,000

STATEMENT XVI.—*Financial Results of new Settlements sanctioned during the year*

District.	Date of Settlement Officer's Report.	Area in which settlement sanctioned.		Expiring Revenue Demand.		
		Total.	Occupied.	*Thathameda.*	Land Revenue.	Total.
1	2	3	4	5	6	7
		Sq. miles.	Acres.	Rs.	Rs.	Rs.
Shwebo (Shwebo Canal Area) ...	15th May 1917 ...	325	159,197	...	8,27,072	8,27,072
Kadonbaw Colony (Hanthawaddy District).	12th June 1917 ...	38	14,525	...	...	...
	Total ...	363	173,722	...	8,27,072	8,27,072

G.B.C.P.O.—No. 148, F.C., 9-7-1919—405.

the year ending the 30th June 1918. (Paragraphs 15—18, pages 10—12).

Area soil classified during the year from 1st July 1917 to 30th June 1918.		Expenditure.		Total cost to 30th June 1918.		Remarks.
Total.	Occupied.	At the beginning of the year (before 1st July 1917).	During the year from (1st July 1917 to 30th June 1918).	Per square mile.	Per occupied acre.	
9	10	11	12	13	14	15
Sq. miles.	Acres.	Rs.	Rs.	Rs.	As.	
578	240,000	1,24,494	72,308	109	4	Approching completion, second settlement.
1,131	399,000	1,26,744	75,187	74	3	Second settlement.
438	175,000	43,204	66,534	144	6	Revised figures mostly third, but also some second and first settlements.
2,147	814,000	2,94,442	2,14,329	95	4	

ending the 30th June 1918. (Paragraphs 15 to 18 of Report, pages 10—12.

Sanctioned Revenue Demand.			Increase or Decrease in total demand.		Remarks.
Thathameda.	Land Revenue.	Total.	Total.	Percentage.	
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.		
...	9,02,087	9,02,087	75,015	9·07	Takes effect from 1st August 1917. *Thathameda* rates were not revised in this area.
...	(a)51,815	51,815	...	...	(a) The demand cannot be exactly calculated as the area assessable in each soil class is not at present known. The amount given is calculated on the assumption that the whole area in each soil class is assessed and is therefore somewhat in excess of what the actual demand is likely to be.
...	9,53,902	9,53,902	75,015	9·07	

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REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ending the 30th June 1919

RANGOON

OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA

1920

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RESOLUTION

ON THE

REPORT OF THE LAND REVENUE ADMINISTRATION OF BURMA

For the year ended the 30th June 1919.

Extract from the Proceedings of the Government of Burma in the Land Revenue Department,—No. 2R.-2, dated the 27th January 1920.

READ—

(1) The Season and Crop Report of Burma for the year ended the 30th June 1919.

(2) Letter No. 795—5R.-47, dated the 19th January 1920, from the Secretary to the Financial Commissioner, Burma, forwarding the Report on the Land Revenue Administration of Burma for the year ended the 30th June 1919.

Season and Crops.

The season of 1918-19 was not a very favourable one. Capricious rains, rinderpest and influenza were the chief handicaps with which the cultivator had to contend. There was, it is true, an increase in the ordinary Land Revenue demand of a lakh and a half, but the remissions amounted to over Rs. 13 lakhs as against Rs. 3 lakhs in the preceding year. Yet for those who were fortunate enough to secure good paddy crops the year was a markedly better one than its four immediate predecessors.

The following figures for the last ten years, shewing the prices of paddy in Rangoon during the first six months in the year, will show that while the Rice Control in 1919 certainly operated to keep prices down below the level which they would have reached if there had been no control, prices more than reached pre-war level. They also show that never before have prices reached in January anything like the present level (175), and that, whatever else may be said against the Rice Control of 1920, it has allowed the cultivator to get for his paddy a far higher price than he ever got before.

Year.	January.	February.	March	April	May.	June.
1910	91	100	108	113	114	120
1911	118	125	124	132	132	137
1912	158	153	150	146	172	195
1913	138	131	128	136	143	137
1914	129	123	130	131	128	121
1915	105	98	90	95	111	129
1916	103	97	114	129	118	117
1917	100	114	120	111	104	104
1918	95	92	92	91	89	93
1919	180	123	128	138	152	149

For the cultivators of other staple crops, the last two years have been years of unexampled prosperity, as can be seen from the following table, which gives the

prices per maund of cotton, groundnuts, sesamum, and tobacco, prevailing at harvest time, in the district which has the largest area under each particular crop—

Year.	Cotton (uncleaned) (Sagaing)	Ground-nuts (Pakôkku.)	Sesamum (Magwe).	Tobacco (Henzada).
	Rs. A.	Rs. A.	Rs. A.	Rs. A.
1909-10 ...	6 0	2 4	6 9	6 12
1910-11 ...	7 0	2 15	7 11	5 4
1911-12 ...	7 4	2 13	7 7	6 12
1912-13 ...	7 7	2 8	7 10	5 11
1913-14 ...	4 15	2 8	8 11	6 0
1914-15 ...	2 3	1 13	7 8	6 0
1915-16 ...	4 11	1 14	7 7	6 8
1916-17 ...	8 4	2 11	7 13	5 8
1917-18 ...	10 14	2 4	8 0	6 12
1918-19 ...	16 4	10 7	10 5	11 7

Between 1909-10 and 1918-19 the area under these crops has increased as follows :—

Year.	Cotton.	Groundnuts.	Sesamum.	Tobacco.
	Acres.	Acres.	Acres.	Acres.
1909-10 ...	201,874	140,698	1,129,989	81,974
1918-19 ...	371,829	249,427	1,267,195	106,995
Percentage of increase.	84	77	12	31

Land Revenue Collection.

2. The districts where the largest amounts had to be remitted were Insein, Ma-ubin and Thatôn, where floods played havoc. Revenue was collected with reasonable promptitude considering the unfavourable character of the season, as is reflected in the outstandings which amounted to over Rs. 1½ lakhs compared with less than Rs. 14,000 in 1912-13, a particularly prosperous year. There is no doubt that the present system, under which the revenue on wet weather paddy has all to be collected before the 31st March, operates to prevent the cultivator holding his paddy for a favourable market, and imposes an undue burden on the officers responsible for the collection of the revenue. The date of collection of the revenue on this crop in Lower Burma is being postponed by three weeks this year, and if the experiment gives good results, and the financial situation permits, this postponement of the date will be made permanent, and the 31st March will be robbed of its terrors.

Fallow Land.

3. The fallowed area shewed an increase of 15 per cent., due to low prices in the preceding year, shortage of money and a bad harvest. In the Akyab District it was also due to the large number of cattle and scarcity of grazing. In Akyab, especially, the conflicting claims of cultivation and of grazing are not easy to reconcile. While every consideration must be shewn to the man who leaves his land fallow for the purpose of good husbandry or for the grazing of his plough cattle, the fallowing of cultivable land in order to use it for the grazing of a lot of half-starved cross-bred cattle is not a practice which it is desirable to encourage.

Capitation-tax and *Thathameda*.

4. The capitation-tax demand showed a decrease of nearly a lakh, remissions an increase of Rs. 3⅓ lakhs and collections a decrease of nearly Rs. 4 lakhs compared with the preceding year. Akyab and Kyaukpyu together showed a decrease of Rs. 2¼ lakhs in demand, and of nearly Rs. 3½ lakhs in collections, with a corresponding increase in remissions. These two districts suffered particularly from the difficulty of disposing of their rice-crop in 1918, and were also severely affected by the influenza epidemic. The whole of the Division undoubtedly suffers on account of its isolation from the rest of Burma. The present Commissioner of the Division is giving the keenest attention to the question of abating that isolation, and also to the agricultural development of the Division, and the Lieutenant-Governor hopes that his efforts will be crowned with success. The *thathameda* figures show remarkably little variation from last year's figures. Sir Reginald Craddock holds very strongly the view that both capitation-tax and *thathameda* are taxes which ought to be spent on the local needs of the areas in which they are collected. They should in fact be the main sources of income of the District Councils of the near future. He hopes to be able to persuade the Committee, which has been appointed to examine the future financial relations between the Central and the Provincial Governments, of the correctness of this view.

Fisheries.

5. Fisheries fortunately enjoyed a good season. The collections amounted to just over Rs. 33 lakhs, which is the third highest figure on record: in 1913-14 the figure was Rs. 33½ lakhs and in 1914-15 just under Rs. 35 lakhs. For the triennium 1916-17 to 1918-19, the collections have averaged Rs. 31¾ lakhs a year against Rs. 26½ lakhs in the triennium 1906-07 to 1908-09, so that there is a slow but steady expansion. A system of grouping a number of adjacent fisheries, fixing a fair rent for the group and then leasing the group for a number of years to a group of lessees who deposit security and work together on co-operative lines was tried experimentally in 1918 in different districts in the Irrawaddy Division and proved a great success. It has also been found possible to accept the personal security of regular lessees up to a limit of Rs. 500, and also to accept the security of a Co-operative Society of fishermen. These measures all tend to put the occupation of the fishery lessee on a more stable basis, and to protect Government from the speculative plunger.

The Hon'ble Mr. G. F. S. Christie, I.C.S., has recently compiled an interesting report on the Madras sea-fisheries, which the Lieutenant-Governor hopes may assist the development of deep-sea fishing in Burma. The establishment of a special Fisheries Department in Burma was recommended by the Indian Industrial Commission; it is delayed by lack of staff.

Miscellaneous Revenue.

6. Miscellaneous revenue brought in Rs. 45 lakhs, of which roughly Rs. 30 lakhs came from petroleum, Rs. 3½ lakhs from tin and wolfram and Rs. 3¼ lakhs from rubies. Rents of town-lands not credited to Local Funds amounted to Rs. 3 lakhs. The system under which land in towns is assessed to ground rent or to land revenue or to both, and the principles on which the proceeds are in some cases allocated to Local Funds, and in other cases are not so allocated, are alike somewhat chaotic.

It is a matter which the Lieutenant-Governor hopes to see properly cleared up in the new Land Revenue Code which was drawn up some time ago, and the finishing touches to which will, it is hoped, be given in the course of the next eighteen months, after it has been revised by a Committee in the light of the knowledge to be gained after study on the spot of the systems in force in other provinces which enjoy a peasant proprietary system.

Settlements.

7. New settlement rates were notified at the close of the year for the Akyab District, and resulted in an increase of 26·18 per cent. in the demand, which is not unreasonable, considering that it is based on a paddy price 40 per cent. higher than that which prevailed when the previous settlement was effected. A new principle has been adopted in fixing intermediate rates, which are now sanctioned for individual holdings instead of for individual soil-classes: the effect is to protect the individual cultivator against undue enhancement in cases where his land has been placed in a higher class than the class in which it was placed at the previous settlement. Settlement operations were brought to a conclusion in the Magwe and Sagaing Districts, while the Myaungmya Settlement was completed after the close of the year. Settlements are now in progress in the Kyauksè and Shwebo Districts and in the Môn Canals area of the Minbu District, but the progress has been impeded by the difficulty in finding a supply of Settlement and Assistant Settlement Officers. Operations have, also, begun in the Tavoy District.

Advances under the Agriculturists' Loans Act, and Land Improvement Loans Act.

8. Advances under the Agriculturists' Loans Act (excluding advances to Co-operative Societies) amounted to nearly Rs. 13 lakhs. Pegu, with Rs. 3,85,641 and Akyab with Rs. 3,60,637 were the two districts which took the largest allotments. In the Akyab District where money-lenders had suddenly refused to lend on the security of land, and where the system of agricultural finance was greatly disturbed in consequence, the distribution of over Rs. $3\frac{1}{2}$ lakhs in Government advances proved very beneficial. The total advanced under the Land Improvement Loans Act was Rs. 7,600. The Lieutenant-Governor is not satisfied that enough advantage is being taken of the two Acts, especially the latter; nor that the system under which they are administered ensures that they are employed in the cases where they are most needed, nor that the administration is conducted with the least possible inconvenience and the greatest possible advantage to the recipients of the loans. Various questions connected with these loans such as—

(*a*) the advisability of giving them more freely so as to enable the cultivator to purchase such manures, improved seed and implements, etc., as are recommended by the Agricultural Department, the officers of which department should be more closely associated with the distribution, and

(*b*) the necessity for speeding up and simplifying the procedure for the grant of the loans

are at present being considered by the Financial Commissioner in consultation with officers closely concerned, and the Lieutenant-Governor hopes that considerable improvements may be effected. The heavy load of agricultural indebtedness is freely admitted. Co-operation may be the ultimate remedy, but its effect so far in reducing the indebtedness is almost insignificant

These two Acts, if properly administered, must surely have a larger part to play in the matter than that which has hitherto been allotted to them.

Revenue Proceedings.

9. All things considered the revenue was collected without undue trouble, as is indicated in the following table which compares the figures showing arrears and measures taken to recover them with those for 1912-13 (selected as having been an unusually prosperous year) :—

Year.	Arrears.	Arrears realised.	Persons committed to jail.	Sales of moveable property.	Sales of immoveable property.
	Rs.	Rs.			
1912-13 ...	7,43,580	5,91 431	32	215	961
1918-19 ...	12,97,286	10,55,505	3	161	5,651

The decrease in the number of persons committed to jail is very satisfactory. The increase in the number of sales of immoveable property is almost entirely attributable to the Akyab District, where there were 4,529 such sales. The cultivators of the Akyab District had been treated with very great leniency in 1917-18 and they thought that, if they only refrained from paying their revenue long enough in 1918-19, the demand would again be remitted. As much time as possible was allowed before coercive measures were taken, and the lands which eventually had to be sold were, it is understood, of little value.

10. In the Resolution on last year's Report the Lieutenant-Governor paid his tribute to the distinguished services of Mr. Herbert Thompson. Since the close of the year to which this Report relates, Lieutenant-Colonel S. L. Aplin, C.S.I., I.A., after officiating as Financial Commissioner since February 1919, has proceeded on leave preparatory to retirement. Colonel Aplin was a most honourable, fair-minded and devoted officer: to be associated with him in the public service was a privilege and a pleasure; his departure leaves a gap which will long be felt.

By order of the Lieutenant-Governor of Burma,

F. LEWISOHN,
Revenue Secretary to the Government of Burma.

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1919.

CHAPTER I.

Introductory.

The administration of Land Revenue was under the control of the Hon'ble Mr. H. Thompson, C.S.I., as Financial Commissioner from the beginning of the year until 15th August 1918, when Mr. Arbuthnot officiated for a month. Mr. Thompson resumed charge on the 15th September 1918 and finally went on leave in February 1919. Colonel Aplin, C.S.I., I.A., held charge of the office of the Financial Commissioner from that date onward.

2. *Changes in the Law, Rules and Directions.*—I. There were no changes in the Lower Burma Land and Revenue Act or in the Upper Burma Land and Revenue Regulation or in the rules thereunder.

The following amendments to the Directions under these enactments were made:—

(*a*) Detailed instructions for survey of grants of land for rubber cultivation (preliminary, exterior, interior and revision) were issued and the fees therefor were prescribed.

(*b*) Licenses for the extraction of stone or schist required for the construction of private roads were exempted from royalty.

(*c*) Persons who had paid income-tax for the financial year were exempted from payment of capitation-tax for that year or from land tax in lieu of capitation-tax in respect of land occupied by them.

II. (*a*) The procedure to be followed in applying for certificates of approval to prospect for minerals was revised.

(*b*) The Local Government delegated to the Financial Commissioner its power in regard to the granting of certificates of approval under Rules 3, 7, 9 and 10 of the Mining Rules.

(*c*) The power of the Local Government under Rule 30 (vi) to sanction the assignment or transfer of prospecting licenses in all cases in which such licenses were issued with his sanction was also delegated to the Financial Commissioner.

III. (*a*) The Burma Oil-fields Act, 1918, came into force from the 1st January 1919 and the areas constituting the Minbu, Singu, Minhla and Yenangyaung Oil-fields has been defined.

(*b*) The Local Government further delegated to the Financial Commissioner the power to issue the restricted certificates of approval granted to *Twinzas* and *Twinzayo*.

3. *Total Demand, Collections, etc.*—The total current demand from all heads of revenue was Rs. 4,91,37,301 against Rs. 4,89,20,050 in the previous year, but collections totalled only Rs. 4,70,95,024 as there were over 18 lakhs remitted. The outstandings were only Rs. 1,83,304 against the Rs. 9,76,208 of 1917-18, a very great improvement. The demand of ordinary land revenue and of fisheries were slightly higher, but of other revenue lower. **Thathameda* was extraordinarily steady in every way. Remissions of ordinary land revenue and of capitation-tax were high.

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* *Thathameda.*—A tax calculated at a prescribed rate per household. A lump demand is made on a village or other local area and the individual assessments are made by selected elders (*thamadis*).

CHAPTER II.

Ordinary Land Revenue.

Statement I. 4. *Land Revenue, Area assessed and Revenue Demand.*—The total demand excluding the amount to the credit of irrigation amounted for the current year to 314 lakhs against 313 lakhs in the preceding year. The increase is rather below the average, but no district variations call for comment.

Arakan Division.—In Akyab a further extension amounting to 2,282 acres under * *kaing* and † *taungya* cultivation was recorded, but the total area assessed decreased by 552 acres. The revenue demand decreased by Rs 21,118, owing to the automatic assessment of fallows under Rule 78. In Kyaukpyu some land in the bunded areas of the Myebôn Township was abandoned as the owners were unable to keep up the bunds. Remissions in Myebôn Township before assessment on account of floods accounted for the slight decrease in the revenue demand. In Sandoway cultivation extended over 1,262 acres, while 954 acres were relinquished, but the relinquishments were chiefly under † *taungya* and **kaing* cultivation.

Pegu Division.—Insein District shows a small increase of 1,658 acres in area assessed. Revenue demand, however, rose by Rs. 75,000, owing to the imposition of maximum rates where intermediate rates had been in force. Excluding an area of 43,782 acres transferred from the Thatôn District, the area assessed in the Pegu District decreased by 2,272 acres, owing to the erosion of the Sittang River, resumption of land for default of payment of land revenue, and the acquisition of land by the Public Works Department for the Sittang Embankment in the Nyaunglebin Township. Excluding the demand on the area transferred from Thatôn, the demand increased by Rs. 72,049. The enhancement was due to the extension of new rates fixed at resettlement, the assessment of fallow land and to the assessment of an additional area of 1,500 acres in the Kyauktaga lease and of 1,729 acres of land exchanged for land belonging to the Zaingganaing Grantee for the purposes of constructing water-works for Pegu Town. Tharrawaddy shows a small increase of 1,930 acres in area assessed. The extension of new settlement rates in the northern half of the district and the extensions of cultivation into waste produced a rise of Rs. 33,888 in the demand. There was an increase of 4,027 in area assessed in Prome, owing to extension of cultivation due to the more favourable season. The increase in demand was Rs. 3,645 and was not altogether commensurate. Generally speaking the area assessed in the Pegu Division shows little alteration from that of the previous year.

Irrawaddy Division.—Resurveys by the special survey party in the Kyaunggôn and Thabaung Townships and extension of cultivation in the Ngaputaw Township resulted in the increase of area assessed in the Bassein District by 8,274 acres, but in spite of this revenue demand decreased by Rs. 14,127. This was due to increase of fallowing owing to the unfavourable season, more especially in the less fertile portions in the east and west of the district. In Henzada a substantial increase in area assessed, amounting to 21,923 acres, was chiefly due to the survey of island * *kaing* ‡ *kwins*. Revenue correspondingly increased by Rs. 31,924. In Myaungmya the area assessed also increased considerably by 8,552 acres, owing to extension of cultivation. Land revenue, however, decreased by Rs. 23,980 on account of more land being left fallow. Ma-ubin shows a slight decrease in area assessed of 1,629 acres, but this is chiefly due to the exchange of village-tracts with the Myaungmya District. Extensive destruction by floods in Pantanaw, Danubyu and Yandoon Townships were caused by wide breaches in the Yandoon Island Embankment and in private bunds in the Pantanaw and Danubyu Townships. As a result in seven ‡*kwins* of the Danubyu Township no assessment was made, the resulting decrease in demand amounting to Rs. 24,647. On the whole, the agricultural condition in this district was considered bad. The season opened with a destruction of seedlings and later the unprecedented rise of the Irrawaddy

* *Kaing* cultivation of Miscellaneous Crops, Tobacco, etc., on the banks of rivers or on islands.
† *Tanngya.*—Hillside cultivation, generally started by burning the jungle.
‡ *Kwin.*—A unit of area for purposes of survey with limits corresponding to natural features or administrative boundaries.

damaged replanted crops. Field rats also did some damage in the Ma-ubin Township. The **kaing* crop, on the other hand, did unusually well. In Pyapôn the area under assessment increased by 2,218 acres due mostly to extension of cultivation in the Bogale Township. Demand decreased by Rs. 23,858, owing to the resumption and temporary relinquishment and fallowing of land. Generally speaking agricultural conditions in the Irrawaddy Division were less favourable in the year under report than in the previous year.

Tenasserim Division.—Extensions of cultivation in Toungoo accounted for an increase of 4,694 acres in the assessed area. To this and to reduction of the areas destroyed by flood is due the increase of Rs. 40,969 in the land revenue demand. Owing to the transfer of Alôk Island in Thatôn to the Pegu District, there was a decrease in area assessed and in revenue demand. In Amherst no less than 9,832 acres were relinquished while 3,396 were resumed for default of payment of revenue. An increase of 1,329 acres was due to extension of cultivation and 2,760 to recalculation of areas. Owing, however, to enhancement of rates in many *kwins* † and to the imposition of intermediate rates in others the demand increased by Rs. 23,000. Decrease in *kaukyin* ‡ cultivation in the Tavoy District accounted for a small decrease in the total area assessed and this decrease is said to be due to the superior attraction of work in the mines. The favourable season in Mergui is given as the reason for an increase of Rs. 16,903 in revenue demand, while the area assessed increased only by 1,879 acres. On the whole, the season in the Tenasserim Division seems to have been fairly normal.

Magwe Division.—The high prices in the previous year, and favourable rains resulted in the increase of 20,900 acres in the areas assessed in the Thayetmyo District and a corresponding increase of Rs. 27,953 in the revenue demand. The rainfall which was unfavourable elsewhere for paddy cultivation was so good in Kama Township that the area under paddy cultivation increased by 4,626 acres. Sessamum and tobacco are said to have displaced onion and *pèbyugale* ‖ and other kindred crops to a considerable extent. Deficient rainfall in Pakôkku brought about a decrease in area assessed of 31,093 acres, but the high price paid for groundnut compensated for the loss. The land revenue demand decreased by Rs. 10,312, in spite of there having been an increase in *kaing* * revenue and *kaukyin* ‡ revenue. The decrease in *kaukkyi* § and in *mayin* § amounted to Rs. 34,730 and Rs. 348, respectively. In Minbu good rains induced cultivators to sow more land with sessamum and paddy and the area assessed increased by 31,018 acres and the demand by Rs. 28,201. In Magwe an increase of 41,263 acres under *kaukyin*‡ was entirely counterbalanced by a decrease of 42,649 under *kaukkyi* §. *Kaing* * however ‡increased by 2,367 acres making a net district increase of 1,122 acres. The drought in August, October and November, however, resulted in a decrease of demand by Rs. 6,691.

Mandalay Division.—The unfavourable season in Mandalay resulted in a decrease of 7,277 acres and a decrease in demand on *mayin*,¶ *kaukti* ** and *kaukkyi*§; but *kaing** assessment rose by Rs. 6,718, owing to subsequent planting with *kaing* * crops of land flooded out in the main crop season. In Bhamo and Katha floods, influenza and rinderpest converted an expectation of increase in area assessed into a small decrease. Wild elephants did damage to all crops in the Ruby Mines District.

Sagaing Division.—The substantial decrease of 48,243 acres in the area assessed in Shwebo is attributable to a long break in the middle rains, to lateness of the late rains, to bad paddy prices in the previous year and to failure of cultivators to repair their water-courses. In Sagaing, on the other hand, plentiful early rains and more strict assessment by surveyors resulted in an increase of 46,714 acres assessed. The *kaukkyi* § revenue increased by 29 per cent. to Rs. 2,56,692 and the *kaing* * decreased by 6 per cent. to Rs. 1,92,056, but this was due solely to

* *Kaing.*—See note on page 2.
† *Kwin.*—See note on page 2.
‡ *Kaukyin.*—The earlier harvest reaped about October.
‖ *Pèbyugale.*—Small white beans.
§ *Kaukyi.*—The principal harvest.
¶ *Mayin.*—Properly, rice grown on lowlying land in the hot weather and harvested in June or July. But the term is applied also to other corps which mature about the same time.
** *Kaukti*—A inferior kind of *kaukyin.*

an alteration in the time of assessment of *kaing* * crops on high lands which are harvested in February and early March. Failure of the late rains and a general unfavourable season caused a decrease of 28,494 acres in the Lower Chindwin District. In the Upper Chindwin, on the other hand, a favourable season caused an increase in the settled area (Mingin Subdivision) though there was a decrease outside.

Meiktila Division.—In Kyauksè the year was good from the irrigation point of view and the increases in assessed area and demand were confined to irrigated areas, unirrigated areas showing a decrease. White beans supplanted paddy over some 3,000 acres. The area assessed in Meiktila remained stationary, though the demand fell by Rs. 11,713. One reason given is failure of the middle rains, but the Deputy Commissioner thinks the full revenue is not assessed.

Enhancement of rates in Pyinmana brought the demand in Yamèthin up by Rs. 13,041, but in the less favourably situated Yamèthin Subdivision demand and area decreased by Rs. 54,935 and 32,428 acres respectively. Nearly half Myingyan District was fallowed and 20 per cent. of the cultivated area failed to mature, but owing to extensions of highly assessed tobacco cultivation the demand decreased only by Rs. 5,604.

Statement I. 5. *Remissions.*—Remissions of current demand amounted to Rs. 13,15,386 against Rs. 3,05,330 last year and a ten-year average of Rs. 4,95,000 (1909-10 to 1918-19). This reflects the general unfavourableness of the season. Rs. 85,000 of the previous year's demand were remitted in the year of report. Floods accounted for Rs. 11,05,299 chiefly in the Twante Subdivision of Hanthawaddy (Rs. 78,506), the Insein District (Rs. 4,16,747), Tharrawaddy (Rs. 42,765), Bassein (Rs. 25,554), Henzada (Rs. 9,777), Myaungmya (Rs. 13,182), Ma-ubin (Rs. 4,21,581), Thatôn (Rs. 99,249), and Amherst (Rs 23,786). The flooding in Bassein is attributed to the Yandoon Embankment, but this is not yet established. Rs. 73,822 proved irrecoverable and Rs. 24,393 was due to erroneous assessment. Of the amount irrecoverable a large part was due to an error of procedure in Pegu, an error since put right. The only large amounts under erroneous assessment were in Amherst and Mergui and were due on two rubber estates which had been relinquished before assessment. Special Remission Myoôks were required in Hanthawaddy (1), Insein (2), Myaungmya (1), and Ma-ubin (2). In Minbu Rs. 2,278 were remitted owing to damage by rats. Cases are still numerous where cultivators abscond before paying revenue on land in respect of which they have not obtained landholder's right.

Statement I. 6. *Collections and Outstandings.*—Only Rs. 1,64,088 of a total demand of Rs. 3,23,81,735 or 51 per cent. remained for collection at the end of the year. Of the previous year's outstanding of Rs. 9,49,863, Rs. 8,57,322 were collected and of the current demand of Rs. 3,01,16,486 (Rs. 3,14,31,872 less Rs. 13,15,386 remitted), Rs. 2,99,59,939 were collected. Collection was nearly everywhere reported to be easy except in Akyab, Kyaukpyu and Toungoo. Collection was difficult in Akyab owing to a bad market and to the hope of remission, but eventually after hard work the bulk of the revenue was got in with very little land having to be sold. In Kyaukpyu the previous year's outstanding of Rs. 1,59,370 was remitted at the time of the Lieutenant-Governor's visit. The expectation of a similar remission this year with an outbreak of cholera at collection time made collection difficult, but by the end of the year 87 per cent. had been collected. In Hanthawaddy of Rs. 29,91,414 a sum of Rs. 4,919 remained outstanding on the 31st March 1919 and the balance was collected by the 30th June, an excellent result, Pegu also cleared all collections by the end of the financial year, but some remission work was too hastily done and had to be redone. Tharrawaddy had a clean sheet except for supplementary assessments. Prome completed collection of the original demand by the 31st March for the fifth year in succession and Bassein also reports that collection was not difficult owing to a good market for paddy. Henzada had only Rs. 4 outstanding on 31st March 1919 on account of main crop. In Myaungmya three Myoôks had completed by 31st March and the outstanding of Rs. 40,000 in the other two townships was due

* *Kaing.*—See note on page 3.

to the floating Karen population in Myaungmya and to slackness on the part of the Labutta Myoôk who has now retired. No less than 22 districts had practically clean sheets on 30th June 1919 except for supplementary assessments made soon before the end of the year. Three years' floods made collection difficult in three of five townships of Amherst, money was said to be tight in Toungoo, and difficulty in moving the crop owing to shortage of railway rolling-stock also occurred in Amherst District. In Mandalay there were four Deputy Commissioners in ten weeks, while rolls were late in Mergui, Mandalay and Sagaing. Lack of communications is given as the reason in Mergui. In the Upper Chindwin collection was delayed owing to the absence of men serving as coolies with the Kuki Punitive Expedition and two districts report that they were delayed through non-receipt of forms from the Press.

It has been decided with the approval of the Local Government that for the year 1919-20, the date of the commencement of collection of the main revenue assessment in Lower Burma shall be postponed until March 7th. The primary object of the postponement is to enable the paddy cultivator to take full advantage of the high prices which are likely to be offering for his produce. But if it is shown that the cultivator derives real benefit from the postponement, and that the postponement does not materially enhance the difficulty of collection, the question of altering the date of collection permanently will be considered.

7. *Fallow Rates.*—The total area returned as fallow was 792,794 acres being 103,906 acres more than in the preceding year. Of this total 329,414 acres were assessed at the full rate, 451,964 acres at the two-anna rate and the balance 11,416 acres at intermediate rates. Only two districts show large amounts assessed at intermediate rates, namely, Akyab and Hanthawaddy. The circumstances of Akyab are peculiar. In that district the fallow area increased by 18,930 acres owing to the bad harvest and the low prices of the previous year. The total area for the district, namely, 143,871 acres, is 50,000 acres in excess of the area returned in 1914-15. No less than 121,000 acres were assessed at full rates. The reasons given for there being in the Akyab District in every year a large fallow area are as follows:—Firstly, the practice of advancing money on landed security in proportion to the area shown on the revenue tax tickets, and, secondly, the large number of cattle and the consequent scarcity of grazing. The first reason induces people to take up areas larger than they can work and areas which are really unculturable in order to increase their power of borrowing. The second enables them to do this without incurring loss because they can then rent out land for grazing. The ordinary rate for grazing varies from Rs. 2-8-0 to Rs. 5 per acre and is, therefore, more than sufficient to cover the Government demand. The Commissioner remarks: "The whole question of fallow and grazing requires thorough examination. Unfortunately Deputy Commissioners have been too over-burdened to go into the matter fully and find a solution of the problem. This is one of the reasons why a subdivision of the existing district is badly needed." Besides the general reasons, there were special reasons this year which increased the fallow area. Money was short, the harvest was bad and low prices in the preceding year induced cultivators to leave large areas uncultivated. In Hanthawaddy the total fallow area was about the same as the previous year. Most of the applications for fallow rate were from the Twante District and in respect of areas which are liable to high floods. In Pegu the area increased from 34,008 to 48,814 and of this 25,556 acres were assessed at the full rate. The increase is attributed to the difficulty in finding tenants owing to the fall in the price of paddy during 1917 and 1918. Heavy floods in the Einmè and Wakèma Townships of the Myaungmya District are responsible for the considerable increase of 26,483 acres. Throughout the whole of Lower Burma with the exception of Hanthawaddy, Prome and Tavoy, the fallow area shows an increase over the previous year.

CHAPTER III.

Thathameda, Capitation-tax and Land Rate in lieu thereof.

8. *Capitation-tax.*—The number of persons assessed was 1,384,698, being a decrease of 22,982 on the previous year. Collections amounted to Rs. 57,45,455 Statement IIIA.

and remissions to Rs. 4,65,051, of which latter the greater part was in the Akyab and Kyaukpyu Districts. The outstandings at the end of the year were only Rs. 1,410. In Akyab the number of persons assessed on original rolls fell by 4,427. Half of the decrease is attributed to a rise in the number of exemptees and the other half to influenza. The main decrease, however, was in supplementary rolls and amounted to 36,105, owing to the non-assessment of immigrant Chittagonian coolies. These coolies are ordinarily assessed in January and February, but this year they escaped assessment, because orders suspending the collection of capitation-tax were received in December. The amount shown as remission, namely, Rs. 2,80,795, represented the balance left uncollected when His Honour the Lieutenant-Governor visited the district and remitted the remainder of the tax. The decrease in Kyaukpyu is also attributed to deaths from influenza and to an increase in the number of exemptees on account of poverty. The amounts collected on account of the current year's demand should, however, all be treated as remissions, because the Lieutenant-Governor sanctioned one full year's remission, and amounts collected against the current demand are being carried forward and counted against the demand for the present year. In the Hanthawaddy, Prome, Ma-ubin and Amherst Districts decreases in the number of persons assessed are attributed to the outbreak of influenza. In Ma-ubin no less than 1,029 cases of deaths from influenza were reported by headmen, but the Civil Surgeon has estimated that with a true diagnosis no less than 3,500 deaths would have been found due to this cause. The enlistment of 560 men in fighting units is also given as a reason for the decrease. In Insein, Tharrawaddy, Bassein, Henzada, Toungoo, Tavoy, Mergui and Thayetmyo there were increases, due either to better checking, to influx of population or to normal increases. With one or two exceptions, the checking of rolls by Subdivisional and Township Officers is reported as satisfactory.

Statement IVA.

9. *Classification of Persons exempted from Capitation-tax.*—The number exempted increased from 192,886 to 211,123. A certain part of the increase is due to the exemption of ten-house *gaungs*, but the greater part of the increase was under the heads "Poverty and Old Age." In Kyaukpyu an increase of 149 under Priests and Schoolmasters is attributed to the fact of persons taking the yellow robe as the easiest way of obtaining food free of cost. Exemption of the parents and nearest relatives of Army recruits is also given as a reason in several districts. In Tharrawaddy, a newly-established forest village accounts for an increase of 719 exemptees. Exemption was granted on account of fire to a village in Bassein, and to three villages in Thatôn as a reward for successfully resisting dacoits.

Statement IIIB.

10. *Thathameda Assessments.*—The number of households assessed to *thathameda* decreased slightly by 456 and now stands at 873,301. The total amount collected was almost exactly the same as in the previous year. The outstandings at the end of the year amounted to only Rs. 2,487, of which more than half was from Pakôkku District. Nine districts showed clean sheets. An enquiry into the rates obtaining in two quarters of Pakôkku Town is being ordered and in the meantime the rates previously applicable have been maintained. The system of assessment by *thamadis** is said to be on the whole satisfactory, except in towns and wealthier villages where probably the rich escape their proper share of the assessment. The Deputy Commissioner, Pakôkku, reports that it is found that the poorest people are assessed at the full village rate or more in the hope that the whole amount may be remitted as irrecoverable.

Statement IVB.

11. *Classification of Exemptees from Thathameda.*—The total number exempted rose slightly by 2,697 to 113,686. The increases were distributed over the heads "Government Servants," "Poverty," "Priests and Schoolmasters," "Newly-married Couples," "*Ywagaungs*"† and "Others," while there were slight decreases under the heads "Village Headmen and *Ywasayes*,"‡ and "Immigrants." The increases in the number of exemptees are due chiefly to

* *Thamadis.*—Village elders who act as assessors in distributing the lump demand made upon the village among the several hoseholds—*see* note on page 1 under *thathameda.*

† *Ywagaungs.*—Village officials substitute to the headman.

‡ *Ywasaye.*—A village headman's writer.

the ravages of influenza and to the exemption of recruits for the Army and their parents. It is noticed that some districts have included exemptions on the latter ground in column 2 "Government Servants," while others have included them in column 9 "Others." Where recruits themselves have been exempted, they should properly be shown in column 2 "Government Servants," but where it is their relations who have been exempted they should be included in column 9 "Others." The increases of exemptees in one or two districts are due to the large number of immigrants. The rules have now been altered under which this exemption will be confined to immigrants of the agricultural and labouring classes.

12. *Land Rate in lieu of Capitation-tax.*—The demand of land rate in lieu of capitation-tax increased by only Rs. 100. Remissions increased by some Rs. 900 and collections decreased by Rs. 843. The area assessed amounted to 7,549 acres. The decrease in the area assessed and the increase in remissions are both due to exemption from payment of land rate in lieu of capitation-tax, of land in occupation of persons who pay income-tax. In some cases the tax was assessed and then remitted on proof of payment of income-tax and in other cases the tax was never assessed. Statement V.

CHAPTER IV.

Fishery Revenue.

13. The current demand from "Net Licenses" decreased by Rs. 7,526, while that from "Leased Fisheries" increased by Rs. 2,33,835. The most noticeable increases in leased fisheries were in the Tharrawaddy, Bassein, Ma-ubin, Myaungmya, Thatôn, Mergui, Mandalay and Sagaing Districts. There were decreases in the Amherst, Minbu, Magwe, Katha, Sandoway and Salween Districts. There were no very marked variations in the revenue from "Net Licenses." The reduction in the demand from net licenses may possibly be due to the high cost of cotton twist and yarn and also to the high cost of materials for building boats. The high price of salt and the stoppage of illicit manufacture of salt are also given as reasons in the Kyaukpyu District. In Hanthawaddy the year was a prosperous one and large profits are said to have been made. The fisheries abandoned in the Tharrawaddy District for the benefit of cultivators in neighbouring paddy-fields and in the interests of the extraction of timber through the Shwele and Myitmaka Rivers caused a loss of Rs. 4,330. In spite of the abolition of eight fisheries, the total revenue in Tharrawaddy rose by Rs. 25,689. The season here too was a good one and nearly every lessee is reported to have made a substantial profit. Labour was occasionally difficult to obtain, owing to the prevalence of influenza, while the same scourge thinned the ranks of fish buyers and *ngapi** manufacturers. The plentiful take and the reduction in *ngapi** manufacturers resulted in the local rate for *ngapi** falling by about Rs. 10. The decrease in the fees for net licenses in Tharrawaddy is due to the non-issue of *myinwunse*† licenses and licenses for nets having a mesh less than 1½ inches for use in the Myitmaka. In the Prome District a sum of Rs. 7,971 was remitted, owing to floods in the leased fisheries of the Thègôn Township. In Bassein, higher prices were realized at the auctions, but the season is said to have been an indifferent one for the majority of lessees, owing to early and unusually heavy floods in the Ngawun River. A few fortunate lessees are reported to have made enormous catches at the expense of their less fortunate neighbours. In contrast with Tharrawaddy both fish and *ngapi** in Bassein rose considerably in price. The Diamond Island Turtle Bank failed to arouse competition and the price paid fell by Rs. 3,500 to Rs. 10,000. The group system of taking security has been a marked success in the Bassein District and in response to local demand, three further groups of 22, 12 and 10 fisheries, respectively, have been formed. The system is said to be fair to Statement VI.

* *Ngapi.*—Burmese fish paste, a common article of diet.

† *Myinwunsè.*—A screen or fence across a stream with a gap or gaps leading into bag-nets or traps in which the fish are caught or stranded.

Government and to be an enormous relief to lessees, who are freed from extortionate demands and anxiety at the auction and in connection with the furnishing of security. The decrease in net revenue in the Myaungmya District was apparently due to a mistaken order of a previous Deputy Commissioner directing the withdrawal of net license forms from Subdivisional Officers, owing to a misinterpretation of Directions 45 and 46. The increase in rents from leased fisheries is attributed to the revival of the *ngapi** trade, despite the high price of salt. The experiment of appointing village headmen as fishery officers is said to have been a decided failure up to date. Ma-ubin shows a net increase in collections of Rs. 36,024, the amount being the highest on record, but in several instances revenue has had to be written off by the Financial Commissioner as irrecoverable, owing to inflated bids at auctions. The provisions of Direction 24 appear to have been overlooked in this district. The market for fish and *ngapi** is said to have been better during the previous year. The group system is tentatively introduced in this district also and found to work satisfactorily. Seven or eight more groups are being formed in the current year. In Toungoo the Deputy Commissioner thinks it will be advisable to sell fisheries more frequently for three years at a time in order that the lessee may be induced to keep them clean of weeds. The substantial increase of Rs. 3,424 in the revenue from net licenses in the Thatôn District is ascribed to the increased energy displayed by Township Officers, but the Commissioner remarks that he found the fishery work of two Township Officers unsatisfactory. He further remarks that sea fish from the Thatôn District could easily be placed on the Rangoon market. From Tavoy it is reported that the reduction in the Labour Force employed at the Mines may cause men to return to their old trade of fishing, but the high price of jute is an obstacle to the manufacture of large sized nets. In Mergui the monopoly right to take green snails fetched Rs. 31,300 against Rs. 20,990 in the preceding year. On the other hand, a decrease of 134 *kyapazat*† licenses in the Mergui Township resulted in a decrease of Rs. 4,310. The price of these nets is said to have risen by 100 per cent. and to be no longer within the purchasing power of most fishermen. The Deputy Commissioner, however, attributes the decrease rather to the fact that the intensive supervision given last year could not be repeated this year. The Deputy Commissioner supported by the Commissioner complained that it is not possible in this district for the ordinary Township Officer to supervise fishery interests in the Archipelago and at the same time carry on his ordinary township work. The green snail and sea slug license in this district realized Rs. 18,600 against Rs. 10,100 in the previous year.

Upper Burma.—In Katha the season is said to have been unfavourable and the price of salt high, but in the majority of Upper Burma districts the season was a good one. In Shwebo, in particular, the season was a good one and in Sagaing is said to have been very favourable, and with the high price of fish prevailing in all markets, the lessees did very well. Since the close of the year the Financial Commissioner has taken the orders of Government on certain proposals for simplifying the taking of security for leased fisheries and orders have since been issued. The formation of a Department of Fisheries is now under consideration of the Financial Commissioner.

CHAPTER V.

Miscellaneous Land Revenue.

Statement VII.

14. The total collections of Miscellaneous Land Revenue amounted to Rs. 44,95,802, a decrease of Rs. 85,540. There was a decrease of over two lakhs under the heads "Petroleum, Rubies, Jade and Amber," but all other heads showed an increase.

(*a*) *Rents of Town Lands not credited to Local Funds.*—This head shows an increase of over Rs. 20,000. No less than 13 districts show a decrease under

* *Ngapi.*—Burmese fish paste, a common article of diet.

† *Kyapazat.*—A large bag net tapering at one end and provided at the other with wings which are fastened to posts driven into the bed of the sea at lower water.

this head and only three, namely Hanthawaddy, Pegu and Mandalay, show substantial increases. In Hanthawaddy the increase of Rs. 11,442 is due to the issue of new leases and to renewal of old leases at enhanced rates. During the year 91 old leases were cancelled and 39 were renewed, and 119 new leases were issued. In Insein the decrease of Rs. 283 is due to the cancellation of leases in Kambe and in Insein Town. The increase in Pegu in collections was largely fictitious, as the actual current demand decreased. The increase in collections was due to arrear collections of Rs 8,794 due on account of the previous year. It is reported that 64 leases were issued as compared to 164 in the year previous, but if any new leases were issued without cancellation of old ones, it is not understood how the demand can decrease. It may possibly be due to fluctuating receipts such as Strand Bank dues. The small decrease in Tharrawaddy is said to be due to lower premia being paid for rights to cultivate vacant lands in railway towns. In Prome the decrease was fictitious, owing to the time at which the rents were collected. In Henzada the decrease was attributed to the fact that leases were cancelled, because lessees failed to erect buildings on sites which they had taken up as a speculation. In Ma-ubin the decrease is attributed to the fact that there were no sales of house sites at Sagagyi in Danubyu Township as in the previous year.

In Toungoo the decrease is attributed to the fact that in the previous year as much as Rs. 2,899 had been paid as premium for one hotly-contested lease. It is also said that leases were cancelled on account of issue of land-holder's right and for breach of conditions. The increase of Rs. 4,000 in Mandalay is attributed solely to the fact that the Ward-Headmen, who have superseded the old Taungbaing and Myaukbaing *thugyis*,* collected the rent more quickly. The decrease in Sagaing was due to the inclusion of arrear collections of several years past in last year and not to a lessening of demand. The lease of house sites in Mawlaik Town, the new Headquarters of the Upper Chindwin District, resulted in an increase of Rs. 610 in collections. In Meiktila the decrease was due to the non-assessment of certain squatters, who were held to have been erroneously assessed in the previous year.

(*b*) *Fees, Rents, and Royalties on other Minerals.*—The total receipts were Rs. 4,39,646, showing an increase of Rs. 73,578. By far the greater part of the total receipts under this head, Rs. 3,00,361, came from Tavoy and Rs. 59,940 from Mergui. There was also an increase of Rs. 5,054 in Yamèthin and of Rs. 8,899 in Amherst. Otherwise the variations were unimportant. In Tavoy the royalty on wolfram increased by Rs. 31,000 and that on tin by Rs. 4,400. In Mergui the revenue from wolfram increased by Rs. 2,878 to Rs. 4,164 and that on tin by Rs. 5,158 to Rs. 18,299. The Commissioner expects a great extension of mining in the future. The increase in Yamèthin was due to the fact that 25 fresh applications were made for prospecting licenses for wolfram. The keenness, however, evaporated when the Munitions Board withdrew the guarantee. The Home Authorities are paying compensation for the loss caused to wolfram miners through the withdrawal of the guarantee at the commencement of 1919. The price received for steatite mining in Minbu again increased by Rs. 1,502.

(*c*) *Fees, Rents, and Royalties on Petroleum, Rubies, Jade and Amber.*—Revenue under these heads declined by over Rs. 2,00,000, but the decrease was chiefly due to petroleum in the Magwe District, as practically all other districts, except Akyab and Pakôkku, showed an increase. The loss in Akyab is due to the fact that the Indo-Burma Petroleum Company paid no license fees during the year. In Thayetmyo the increase of Rs. 10,106 is due to the large number of new licenses for oil taken out during the year. Water difficulties in the Minhla Oil-fields are said to have been overcome. Oil is also being obtained from shallow wells at Padaukpin. The decrease of Rs. 24,328 in Pakôkku is due to the reduction of yield from the Yenangyat Oil-fields. The Commissioner thinks that the decrease was due to the shortage of drilling staff. The large decrease of Rs. 3,07,971 in Magwe was due to the non-incorporation in the District Office accounts for the

* *Thugyi.*—Headman either of a circle (*taik*) or of a village (*ywa*).

year under review of a sum of Rs. 3,25,787 on account of the Yenangyaung and Singu Oil-fields, as the challans paid into the Bank of Bengal by the oil companies were received too late to be incorporated in the accounts of the year of report. The quarterly production in gallons for the year was :—

	Drilled wells.	Hand-dug wells.	Total.
First quarter ...	55,073,686	620,253	55,693,939
Second quarter ...	49,916,811	612,816	50,529,627
Third quarter ...	46,578,764	641,922	47,220,686
Fourth quarter ...	46,540,112	601,177	47,141,289

The new oil-fields police-force has been in existence during the year, but is unfortunately still over 50 per cent. under strength and does not appear to be popular with the Military Police, in spite of the new rationing scheme. The main feature of the oil-winning industry has been the further exploitation of the deep sands in Bemè, which has proceeded satisfactorily. Progress in being made towards the introduction of a general electrical scheme. The waste oil committee continued to carry out schemes for the improvements of the fields. The licenses for collection of royalties on jade in Myitkyina remained practically the same as last year. In the Ruby Mines the increase from Rs. 2,43,580 to Rs. 3,26,840 was mainly contributed by royalties on Asiatic mining. This rise was due to a rush of Asiatic miners to Ingaung and Dandabutaung, where sapphires of high value were found. In the Upper Chindwin, oil is being obtained and a pipe-line between Indaw and Pantha, a distance of approximately 30 miles, has been completed. One oil tank of one million gallons capacity, another of half a million gallons capacity and a third of 40,000 gallons capacity have recently been completed at Lawtha. This is the first year in which royalty has been collected in this district. It amounted to Rs. 11,908.

(*d*) *Receipts under the Village Act.*—Receipts amounted to Rs. 2,11,853, a slight increase over last year. The increase in Pegu was due mainly to the inclusion of Rs. 4,100 collected in arrears on account of the previous year. The decrease in Tharrawaddy was due to general reduction in violent crime and cattle theft, and the same satisfactory results were reported from Bassein, Henzada, Ma-ubin, Thatôn, Amherst, Magwe, Mandalay, Katha, Shwebo and Sagaing. In Minbu fines under section 13 were imposed on five villages. There is a substantial increase of Rs. 7,000 in receipts in Yamèthin, due to the imposition of fines under sections 13 and 14. With the exception of these two districts there has, throughout the whole of Burma, been a very marked decrease in the number of cases in which fines were imposed on villages under section 13, while at the same time there has been a considerable increase in the collections from fines imposed by headmen on villagers, chiefly it is said for failure to report epidemic disease and to comply with sanitary regulations.

(*e*) *Survey Fees for Pottas.**—There is an increase of Rs. 3,202, the increase being chiefly in Thatôn and Yamèthin, while Mergui shows a substantial decrease. In Yamèthin the increase was due entirely to fees paid by wolfram prospectors. Rs. 6,325 was paid for survey of mineral concessions in Thatôn. The decrease in Mergui was due to the decrease in the number of applications for rubber grants.

(*f*) *Other Miscellaneous Land Revenue.*—The total amount is almost the same as last year, the decrease of over Rs. 10,000 in Tavoy being more than balanced by the increase of Rs. 12,000 in the Ruby Mines. There was a considerable increase in Pyapôn due to copying fees realized for furnishing copies of histories of land to support applications for temporary relinquishments of land. The decrease in Tavoy has not been explained. The decrease in Mandalay is under the sub-head "Sale-proceeds of house sites in Maymyo," which was high in the previous year. The increase in the Ruby Mines District was due to the sale of a confiscated sapphire at Bernardmyo, Rs. 12,600 being credited to Government on this account.

* *Potta* or *patta.* (Hindustani) has passed into the Burmese language meaning a grant or lease.

CHAPTER VI.

Settlements.

15. At the beginning of the Agricultural year 1918-19 three settlement parties were at work. In November 1918 a small party was temporarily constituted to re-settle the Mon Canal area in the Minbu District, with the Deputy Commissioner in charge of the party in addition to his duties. At the close of the year ending the 30th June 1919 four settlement parties were working in Burma. Statements XV and XVI.

During the year under review settlement operations were carried on in six districts (*viz.* Sagaing, Magwe, Myaungmya, Shwebo, Minbu, and Kyauksè) with a gross area of 11,992 square miles, of which 3,866,000 acres were occupied. In Sagaing and Magwe the settlement operations were completed and the reports were submitted by the Settlement Officers during the year. In Myaungmya, the operations were in progress, whilst in the Shwebo, Minbu and Kyauksè Districts the operations were started during the year. In the six districts in which settlement operations were carried on during the year, soil classification and connected operations were completed over a gross area of 2,181 square miles comprising an occupied area of 506,000 acres. During the year under review new settlement rates were sanctioned for the Akyab District.

Settlements Completed.

16. *Akyab.*—The third settlement of the Akyab District dealing with a gross area of 1,950 square miles and an occupied area of 736,000 acres, was completed by No. 4 Party under Mr. R. B. Smart in 1916. Owing to the unfavourable agricultural conditions which prevailed in the district in 1918, the new settlement was not introduced although in nearly half the district, the old rates expired on 30th June 1918 As the conditions rapidly improved after the conclusion of the war the new rates were introduced to take effect from the 1st July 1919 for 20 years. At the rates proposed by the Settlement Officer the new demand was calculated to yield an increase of Rs. 5,05,027 or 27·65 per cent. over the old demand of Rs. 18,26,317. The Local Government accepted the Settlement Officer's rates with slight modifications and at the sanctioned rates the land revenue demand will be Rs. 23,04,373, an increase of 4,78,056 or 26·18 per cent. Owing, however, to the orders by which the immediate enhancement in the case of any individual holding is limited to 50 per cent. of the old demand, the revenue demand will be appreciably less for the first five years than the demand calculated at the sanctioned rates.

Sagaing.—The second settlement of the Sagaing District was commenced by No. 5 Party under Mr. B. W. Swithinbank, I.C.S., in November 1915. A period of three years was allotted for the completion of the operations. The Party concluded its operations in the Sagaing District in December 1918 and moved to Shwebo. The field work in the rural area of the Sagaing District covering a gross area of 1,817 square miles with an occupied area of 772,000 acres had already been completed before the beginning of the year under report and the work of the party was confined to the compilation of statistics and the drafting of the report together with the soil classification of the urban (Sagaing Town) area of 10 square miles with 6,000 occupied acres.

The report was submitted by the Settlement Officer in December 1918, but owing to the time taken in printing and the numerous changes in the officers officiating in the post of Commissioner of Settlements and Land Records it was found impossible to notify the new rates during the year.

Magwe.—The second settlement of the Magwe District was commenced by No. 3 Party under Mr. H. O. Reynolds, I.C.S., in November 1915. A period of three years was allotted for the completion of the operations. Owing however to the large area and the numerous *kwins* for which the compilation of the classified area statements and cropped area statements and the tabulation of other statistics have to be carried out, it was found necessary to extend the periods of

the operation by seven and a half months. The operations were concluded in June 1919 and the party moved to Kyauksè in the same month. The Settlement Officer submitted his report at the end of June 1919 and it is at present under consideration. The area dealt with by the party in Magwe comprised 2,710 square miles with an occupied area of 967,000 acres. Before the commencement of the agricultural year 1918-19 the field work of the party had been completed with the exception of a few patches of *mayin** paddy land in which the field work was undertaken in December 1918. The main work of the party during the year comprised in the compilation of statistics and the drafting of the report. The settlement conference to consider this report will be held shortly and the new rates will probably come into force on the 1st July 1920.

Settlement in Progress.

17. *Myaungmya.*—The revision settlement of a portion of the Myaungmya District was commenced by No. 2 Party under Mr. S. Grantham, I.C.S., in November 1916. A period of two years was originally sanctioned for the completion of the operations But, owing to the difficult nature of the country, it was found necessary to extend the period of operations by one year. The area to be dealt with by this party covers about two-thirds of the cultivated area of the district comprising a gross area of 1,742 square miles with an occupied area of 653,000 acres situated in the Wakèma, Mawlamyainggyun, Labutta and Myaungmya Townships. In the area to be settled is included the original settlement of a gross area of 50 square miles with an occupied area of 17,500 acres situated in the Hlaingbon and Kazaung Circles of the Mawlamyainggyun and Labutta Townships. The total area in which soil classification and connected work were carried on during the year under report comprising 456 square miles with an occupied area of 175,000 acres completed the field work in the settlement area. The compilation of statistics and the report have now been completed and the party has already moved to Tavoy.

New Settlements Commenced.

18. *Minbu.*—The reclassification of the area irrigated by the Môn Canals in the Minbu District was commenced in November 1918 by No. 4 Settlement Party. This party was temporarily constituted for this work, and owing to the paucity of officers in the commission with settlement experience, Mr. S. A. Smyth, I.C.S., Deputy Commissioner of the district, was placed in charge of the party, in addition to his other duties. This is a small party and its permanent members belong to No. 3 Party to which party they will revert after the conclusion of operations in the Môn Canal area. A period of 18 months was sanctioned for the completion of the operations with a whole-time Settlement Officer. In view of the fact that no whole-time Settlement Officer was available and owing to the departure of Mr. Smyth on leave early in July 1919, which left the party to work without a Settlement Officer, but only under the direction of the Assistant Settlement Officer, Maung Shwe Hmaw, it is expected a short extension will be necessary for the completion of the work. The area to be dealt with comprises a gross area of 213 square miles with an occupied area of 112,000 acres. The total area in which soil classification and connected work were carried on during the year comprises 108 square miles with an occupied area of 59,000 acres. Mr. O. M. Rees, I.C.S., has now been posted to the party as Settlement Officer for the completion of the work.

Shwebo.—The re-settlement of the Shwebo District was started by No. 5 Party under Mr. B. W. Perkins, I.C.S., in November 1918. A period of four years has been sanctioned for the completion of operations. Owing to the detention of some of the senior clerks in Sagaing by Mr. Swithinbank for the completion

* *Mayin.* See note on page 3.

of his Sagaing report until the end of December 1918, the regular field operations in Shwebo did not commence till January 1919. The area to be dealt with covers the whole of the district and comprises a gross area of 4,943 square miles with an occupied area of 1,100,000 acres. During the year soil classification and connected operations were carried in a gross area of 1,607 square miles with an occupied area of 266,000 acres. Owing to the late commencement of the field season, sickness among the members of the party and the lack of a European Assistant Settlement Officer, the programme of work set out by the Settlement Officer for the first field season could not be completed, and it is probable that an extension of one year will be necessary for the satisfactory completion of the operations in this district.

Kyauksè.—The resettlement of the Kyauksè District was commenced by No. 3 Settlement Party in the middle of June 1919 under Mr. J. A. Stewart, I.C.S. But owing to his sudden transfer to the Military Department after a few days of his assuming charge of the party in Kyauksè, Mr. W. J. Smyth, I.C.S., Deputy Commissioner of the district, was placed in charge of the party in addition to his duties. A period of 2½ years has been sanctioned for the completion of settlement operations. The area for settlement in this district consists of a gross area of 567 square miles with an occupied area of 262,000 acres. As the party started work in the Kyauksè District only about a fortnight before the close of the agricultural year under review no field work of any importance was undertaken during that period.

Financial Results

19. *Statement XVI.*—New settlement rates were sanctioned for the Akyab District during the year. This produces an increase of Rs. 4,78,056 or 26·18 per cent. over the demand at the old rates. The expenditure during the year of report of all settlement parties which were at work during the year was Rs. 2,16,081. Statement XV shows that for the area in which the field work has been completed the settlement operations cost Rs. 91 per square mile or about four annas per occupied acre.

Control and General.

20. Mr. R. E. V. Arbuthnot, I.C.S., held the appointment of the Commissioner of Settlements and Land Records till the 20th January 1919 when he went on leave. Mr. W. S. Morrison, I.C.S., then held charge, in addition to his other duties in the Secretariat, till the 14th February 1919, when he was relieved by Mr. J. Clague, I.C.S., on return from military duty. Mr. Clague on transfer to the Co-operative Societies Department was relieved on the 3rd March by Mr. H. Clayton, C.I.E., I.C.S., prior to his proceeding to take up the appointment of Commissioner of the Arakan Division. On the 20th May Mr. Clayton assumed charge of the Arakan Division and until the 17th June on which date Mr. W. E. Lowry, I.C.S., received charge of the office of Commissioner of Settlements and Land Records on return from military duty. Mr. Clayton held the dual appointments of Commissioner of Settlements and Land Records and Commissioner, Arakan Division. Mr. Lowry continues to act as Commissioner of Settlements and Land Records.

During the year under report all the settlement parties were inspected by the Commissioner of Settlements and Land Records with the exception of No. 4 Party. As this party was only constituted in November 1918 it could not be inspected owing to the number of changes in the tenure of the appointment of Commissioner of Settlements and Land Records. However, this party was visited by Mr. Lowry shortly after the close of the agricultural year.

CHAPTER VII.

Transfers, Tenancies and Agricultural Advances.

21. The statistics tabulated in Statements XI and XII were collected during 1918-19 over 17,500,000 acres of occupied land as compared with an area of 17,419,000 acres over which similar statistics were collected in the previous year.

Statement X'.

22. *Sales, Non-usufructuary Mortgages and Redemptions.*—The table below summarizes and compares the figures for the last two years :—

		Occupied area to which statistics relate.	Sold during the year.			Mortgaged during the year (non-usufructuary).			Total area under non-usufructuary mortgage at end of year.			Redeemed during the year.	
		Acres 000's omitted.	Acres 000's omitted.	Per cent of column (2).	Rate per acre in rupees.	Acres 000's omitted.	Per cent. of column (2).	Rate per acre in rupees.	Acres 000's omitted.	Per cent of column (2).	Rate per acre in rupees.	Acres 000's omitted.	Per cent. of column (2).
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Lower Burma	1917-18	9,487	401	4·2	64	411	4·3	41	2,456	25·9	41	240	2·5
	1918-19	9,532	433	4·5	61	438	4·6	42	2,752	28·9	39	240	2·5
Upper Burma	1917-18	7,932	39	·49	52	10	·1	47	61	·8	41	2	...
	1918-19	7,968	47	·59	50	11	·1	42	68	·9	41	5	...
Provincial Total	1917-18	17,419	440	2·5	63	421	2·4	41	2,517	14·5	41	242	1·4
	1918-18	17,500	480	2·7	60	449	2·6	42	2,820	16·1	39	245	1·4

The area sold shows an increase upon last year's figures, but is very much less than in 1916-17 or 1914-15. The area mortgaged during the year is also less than in any year since the war, except last year, but the total area under mortgage has more than doubled itself since 1913-14. The area redeemed shows practically no change from last year, but is only three-fourths of the area redeemed in the year before last.

The total value of the land sold increased by nearly twelve lakhs and of the land mortgaged during the year by just 15½ lakhs. The average value of the land sold was Rs. 60 per acre against Rs. 63 in 1917-18 and Rs. 61 in 1916-17. The mortgage value rose by Re. 1 to Rs. 42 per acre.

Of the area sold 90 per cent. and of the area mortgaged without possession 98 per cent. were in Lower Burma. Henzada, Pyapôn and Thatôn are exceptions to the rule that during the year both sales and mortgages have increased in all the important paddy producing districts. Tharrawaddy is also an exception as regards sales, but not as regards mortgages. The largest increases are in Pegu (10,036 and 3,614 acres) for sales and mortgages respectively, Bassein (8,315 and 12,844 acres) and Myaungmya (7,486 and 14,021 acres). The important districts in which there has been an increase in the area redeemed are Hanthawaddy, Prome, Bassein, Toungoo and Thatôn. Of the eight districts in which sales of over 25,000 acres have taken place Akyab and Hanthawaddy both show decreases in acre values of Rs. 11 and Rs. 7, respectively. The other districts show increases varying from Re. 1 per acre in Myaungmya to Rs. 7 in Pyapôn. The mortgaged area also exceeds 25,000 acres in eight districts, but the maximum variation in price over last year is in Pyapôn which shows an increase of Rs. 2 per acre. In Akyab, however, there is a drop from Rs. 40 to Rs. 22 per acre, which is accounted for by the fact that only small sums, much below the value of the security offered, were advanced to borrowers, who pledged their lands to Government as security for agricultural loans. No explanation is offered of the rise of Rs. 17 per acre in Henzada, which is hardly accounted for by the small decrease in the area mortgaged. In Upper Burma only Mandalay (7,804 acres), Kyauksè (5,764 acres) and Yamèthin (8,814 acres) report sales of over 5,000 acres. All districts, except Pakôkku, show an increase in the total area under

mortgage, but only five districts, Kyauksè (12,010 acres), Yamèthin (23,279 acres), Minbu (8,604 acres), Mandalay (7,364 acres) and Shwebo (6,091 acres) had an area of over 5,000 acres mortgaged without possession at the end of the year. It may be noticed that these districts include the four irrigated districts, whilst in Yamèthin conditions in the Pyinmana Subdivision approximate climatically to those prevailing in Lower Burma. Land is therefore more valuable than elsewhere in Upper Burma. Minbu shows an increase in sale value per acre of Rs. 29, said to be due to the sale of better quality lands in the Pwinbyu and Salin Townships. In the Upper Chindwin there was a rise of Rs. 14 per acre. In the districts of Pakôkku, Myingyan, Magwe and Yamèthin the selling values per acre dropped by amounts varying from Rs. 10 to Rs. 22.

The money market has continued tight and the conditions described in last year's report still continue to a modified extent. Sales between agriculturists were not numerous. The calling in of outstanding loans has continued, and the usual expedient of redeeming lands lightly encumbered and re-mortgaging at higher figures or selling out-right resorted to. The percentage of cases in which the original owner resumed possession is very small. As last year it is said that a considerable number of sales reported were really foreclosures of previously existing mortgages, which with capital and accumulated interest worked out to a higher value than the average selling price per acre. In many cases transactions reported as sales are really mortgages. Near Rangoon and in Insein the price of land has been inflated by sale of gardens and *quasi*-urban lands for conversion to residential purposes. The better market for the paddy crop of the year has undoubtedly induced money-lending classes to advance larger sums on the security of agricultural lands. In Upper Burma the higher price obtained for cotton, sessamum, groundnut, peas and other crops tended to raise the selling price of *ya* lands, and to enhance their value as security for loans. On the whole in both Lower and Upper Burma the cultivators appear to have weathered the stress of the past five years more successfully than might have been expected. In fact had the monsoon of 1918 been more favourable the year would have been one of prosperity to the agricultural classes. Although the price of white beans dropped some cultivators mortgaged their lands to obtain capital for speculation in that produce with unhappy results for themselves.

23. *Area occupied by Agriculturists and Tenancies.*—Of the total occupied area for which statistics are recorded, 14,616,259 acres are occupied by agriculturists and 2,884,193 acres by non-agriculturists. The area held by agriculturists has decreased by 42,909 acres and the area held by non-agriculturists increased by 124,149 acres as compared with the previous year. The area held by resident non-agriculturists has increased by 20,212 acres to 870,547 acres and by non-resident non-agriculturists by 103,937 acres to 2,013,646 acres. The percentage of the whole area occupied by agriculturists was 83·5 against 84·2 in 1917-18 and 84·4 in 1916-17. Statement XII.

In Lower Burma, including Thayetmyo, agriculturists occupied 7,222,458 acres or 75·8 per cent. of the occupied area against 77 per cent. in the previous year. Non-agriculturists occupied 2,309,508 acres or 24·2 per cent. of the whole area against 23 per cent. in the previous year. The decrease in the areas held by agriculturists is chiefly in Pyapôn (13,759 acres), Akyab (10,879 acres), Hanthawaddy (10,496 acres), Myaungmya (8,018 acres) and Insein (5,219 acres). In Thatôn the decrease in both the areas held by agriculturists and non-agriculturists is due to the transfer of the Alôk Island to Pegu. Non-agriculturists now hold 36 per cent. of the whole occupied area in Pyapôn, 18 per cent. in Akyab, 43 per cent in Hanthawaddy, 26 per cent. in Myaungmya and 34 per cent. in Insein.

The percentage of the total area held by non-resident non-agriculturists was 18·0 per cent. and by resident non-agriculturists 6·2 per cent. The percentage held by non-resident non-agriculturists was highest in Hanthawaddy (36 per cent.) and exceeded 20 per cent. in Pegu and Pyapôn.

In Upper Burma, excluding Thayetmyo, agriculturists occupied 7,393,801 acres or 92·8 per cent. and non-agriculturists 574,685 acres or 7·2 per cent. The

percentage of area held by non-agriculturists exceeds 10 per cent. in Minbu (14 per cent.), Lower Chindwin (16 per cent.) and Upper Chindwin (26 per cent.) only.

The area let at full rents decreased slightly by 42,661 acres to 3,471,515 acres, of which 3,369,369 acres or 97 per cent. were in Lower Burma, the same as last year. The largest increase is Pegu (29,676 acres). Hanthawaddy, Henzada Bassein and Pyapôn also show increases of over 10,000 acres. The decrease in the area let in Thatôn and the increase in Pegu are due to the transfer of the Alôk Island to the latter district. Bassein again ascribes the increase in the rented area to the fact that numbers of small holders have had to part with their lands owing to financial stress, and similar reasons are given in Hanthawaddy and Pyapôn. The area let at full rents exceeds 50 per cent. in Hanthawaddy (56 per cent.), Pyapôn (52 per cent.), Pegu (51 per cent.).

The district reports make no mention of any instances of oppression or rack renting by the landlords; on the other hand, the Thatôn landlords accepted reduced rents from those tenants whose crops had suffered from floods or other reasons.

The total amount of rent paid increased by Rs. 1,49,20,313 owing not only to the larger area sub-let but to the higher prices at which rents in kind were commuted. Taking the same four districts as last year in which the rent roll was largest the money value in Hanthawaddy rose from 54 lakhs to nearly 75 lakhs; Pegu from 40 lakhs to nearly 70 lakhs; Myaungmya from 37 lakhs to 59 lakhs and in Pyapôn from 35 lakhs to 50 lakhs. The rise in rents in all districts has been general except in Insein where the area let and the rent realized were reduced by abnormal floods. The rents in 1917-18 were very low compared with the previous year and this year's increase appears to be a reversion to more normal conditions.

During the year under report the number of tenants who had rented the same land continuously for five years or more increased by 980 to 30,792 or 14 per cent. of the number of tenants.

Statements XIII, XIIIB and XIIIC.

24. *Agricultural Advances.*—Exclusive of advances to Co-operative Societies, which are dealt with in the annual report on the working of such societies, the agricultural advances made during the year amounted to Rs. 12,83,379 as compared with Rs. 9,24,755 in the previous year, and Rs. 12,55,163 in 1916-17. At the commencement of the year Rs. 14,89,584 were outstanding as compared with Rs. 14,39,131 at the beginning of 1917-18, thus the total amount on loan was Rs. 27,72,963 against Rs. 23,63,886 in the previous year. The total amount for collection during the year excluding interest was Rs. 19,32,971 as against Rs. 15,38,852 due for collection in the previous year. Of this amount Rs. 12,97,495 were collected, Rs. 8,365 remitted and Rs. 1,37,144 suspended by competent authority. Rs. 4,10,742 were overdue at the end of the year, Rs. 63,202 less than in 1917-18. The amount remitted Rs. 8,365 was '43 per cent. of the amount due for collection, while suspension by competent authority amounted to 7 per cent. of the amount due.

As in previous years advances and collections show striking differences. The districts in which the largest advances—that is exceeding 1 lakh—were made during the year were Akyab (Rs. 3,60,637), Prome (Rs. 1,20,200), and Yamèthin (Rs. 1,40,500). Shwebo, Pegu and Pakôkku received advances of over 40,000. Of the total amount on loan Rs. 27,72,963, seven districts, Akyab (Rs. 3,70,538), Yamèthin (Rs. 3,40,528), Shwebo (Rs. 2,46,923), Prome (Rs. 2,42,734), Pakôkku (Rs. 1,18,944), Meiktila (Rs. 1,79,143) and Kyaukpyu (Rs. 1,75,934) are responsible for 16¾ lakhs. Five districts, Akyab (Rs. 1,57,878), Kyaukpyu (Rs. 1,39,176), Shwebo (Rs. 1,82,591), Yamèthin (Rs. 1,82,947), and Prome (Rs. 1,26,972) were responsible for over half the total balance outstanding (Rs. 14,71,467) at the end of the year.

The amount suspended by competent authority during the year dropped by Rs. 35,377 to Rs. 1,37,144 and the amount overdue by Rs. 63,202 to Rs. 4,10,742. The heaviest suspension was in Kyaukpyu (Rs. 31,234). In seven other districts the amount suspended exceeded Rs. 5,000, Thatôn (Rs. 14,250), Shwebo (Rs. 13,355),

Kyauksè (Rs. 12,680), Yamèthin (Rs. 16,056), Ma-ubin (Rs. 8,234), Pyapôn (Rs. 5,465) and Mandalay (Rs. 7,678). In Kyaukpyu the suspensions are chiefly in the bunded areas where the repeated failure of crops combined with other circumstances—influenza, cholera and high prices—have reduced the cultivators to a state of poverty. The Deputy Commissioner suggests that it would be well to discourage cultivation in these areas by refusing loans on the security of bunded lands. In Thatôn the reasons for the suspension were the destruction of crops in the Pa-an Subdivision by floods and drought. In Shwebo, Kyauksè and Yamèthin suspensions were due to the failure of the late rains. In Mandalay, Ma-ubin and Pyapôn the suspensions were due to floods.

Of the amount of Rs. 4,10,742 overdue, three districts, Akyab (Rs. 89,353), Kyaukpyu (Rs. 80,604) and Yamèthin (Rs. 76,999) are responsible for Rs. 2,46,956. Apart from these districts only Mandalay (Rs. 32,122) and Shwebo (Rs. 31,190) had over Rs. 20,000 overdue. Most of the amounts overdue in Akyab and Yamèthin and Rs. 26,414 in Kyaukpyu were paid in by the end of June last. The same reasons given for suspensions apply also in the case of amounts overdue.

Several districts speak highly of the advantages derived by the cultivators from agricultural loans. The Deputy Commissioner of Akyab says, "The year was a record one for the district as regards agricultural loans. The bad harvests and the low prices of the previous years had impoverished the people and money-lenders were refusing to advance on landed security. A special allotment of 3½ lakhs was therefore obtained from Government and lent out to small groups of cultivators to enable them to defray the expenses of cultivation. The results were beneficial in the highest degree." The loans were made on group securities. The Officiating Commissioner of Akyab remarks, "the work done in connection with these loans should form a valuable preparation for the introduction of Co-operative Credit."

25. *Land Improvement Loans.*—Under the Land Improvement Loans Act Rs. 7,600 were advanced or Rs. 6,350 less than the amount advanced last year. Rs. 42,275 were outstanding, so that the total amount on loan at the end of the year was Rs. 49,875. Of a total sum of Rs. 12,861 due for collection during the year Rs. 10,801 were collected. Rs. 200 remitted, Rs. 1,535 suspended and Rs. 1,174 overdue. The balance outstanding at the end of the year was Rs. 38,874 as compared with Rs. 42,276 last year. Small loans were made for irrigation work. Statement XIIIA.

26. *Financial results of loan operations.*—The rate of interest charged by the Government of India to the Local Government on the Provincial Loan Account has remained at 5½ per cent. during the year and the interest charged by the Local Government to cultivators at 6¼ per cent. with a penal interest of 8 per cent. During the year of report the net financial result of the loan operations, after repayment of principal and interest to Government of India and deduction of principal remitted was a profit of Rs. 32,890 as compared with a loss of Rs. 19,349 in 1917-18. Statement XIV.

CHAPTER VIII.

Revenue Proceedings.

27. *Proceeding against defaulters.*—The amount of revenue for the realization of which application was made was Rs. 12,97,286 and the amount realized was Rs. 10,55,505 or a percentage of 81. The amount for which application was made was less than last year by Rs. 50,510 and the amount recovered was less by only Rs. 2,387. Only three persons were committed to jail against 22 in the previous year, but the sale of immoveable property increased considerably from 1,351 to 5,651. Sales of moveable property were considerably less. Warrants for the attachment of moveable property also were less than in the previous year, while those for immoveable property increased from 12,491 to 22,367. The number of notices issued again increased to 56,412, but the number of warrants of arrest Statement VIII.

decreased slightly to 7,209. It appears to be generally the case that revenue was collected with little resort to coercive process, except in the case of fishery revenue, *thathameda* * and capitation-tax. Generally speaking the revenue in the year of report proved easy of collection, though in several instances a very large number of processes on various accounts were issued, owing to the mistaken zeal on the part of some particular Township Officer. It is reported from several districts that where Township Officers used their personal influence with headmen, the recovery was better than where lavish use was made of processes. In other districts ease of recovery this year has been attributed to salutary strictness in the previous year.

Suspension in the collection of capitation-tax in Akyab accounted for the fact that only one person was arrested as against 339 in the previous year, and that all processes issued for the recovery of this tax were reduced in number. There was, however, an enormous increase in the number of processes issued in connection with land revenue arrears. The reasons for this have been already given in paragraph 3 above. The amount for which proceedings were required amounted to no less than Rs. 2,58,466, but of this 8½ per cent. was recovered. The number of notices issued was 12,453, or 10,037 more than in the previous year. Warrants of attachment of immoveable property reached the phenomenal figure of 9,051, while there were no less than 4,529 sales of immoveable property. Inspite of this the Deputy Commissioner reports that very little valuable land changed hands at auction sales. A glance at the figures in Statement VIII against Akyab District and a comparison of the figures with those for the rest of Burma shows a very abnormal state of affairs in the Akyab District. The Commissioner remarks that the work of proceeding against defaulters was carefully carried out.

The number of notices, warrants of arrest and warrants of attachment of property and for the arrest of persons was also abnormal in the Kyaukpyu District, the reason given being that coercive measures had to be taken to realize the large arrears left over from 1917-18, before the suspension of collection was ordered. On the other hand, in only two cases was property actually sold and no person was actually committed to jail. Omitting the Arakan Division the figures for the rest of Burma work out as follows compared with the previous year :—

Year.	Amount.	Notices.	Warrants of arrest.	Warrants of attachment.	Arrests.	Imprisoned.	Sales.
	Rs.						
1918-19 ...	10,00,672	38,750	4,996	14,327	951	3	1,281
1917-18 ...	12,19,338	48,386	5,026	14,347	913	17	1,518

In Hanthawaddy District most of the notices and processes were issued in two townships and were chiefly due to the action of one Township Officer. There were, however, no arrests and no committals to jail, only one sale of moveable property and 26 of immoveable property in this Township. In the Insein District sales of immoveable property increased from 31 to 51, but only in a few cases were the sales confirmed. In Tharrawaddy District there was a heavy decrease in the number of processes in spite of the year being, in many respects, one of exceptional difficulty. In Ngathainggyaung Township in the Bassein District the Township Officer insisted on the headman making real efforts to collect revenue before taking out process with the result that the number of notices dropped from 654 to 51, warrants of arrest from 214 to 49, and warrants of attachment of immoveable property from 111 to 3. In the Henzada District there is reported to have been indiscreet use of warrants by two Township Officers. In Myaungmya only 11 persons were arrested and no one was committed to jail although no less than 601 warrants of arrest were issued. Ma-ubin illustrates what has been said, namely, that recovery of fishery revenue is proportionately more difficult than other revenue. Out of an amount of Rs. 1,40,692

* *Thathameda.* See note on page 1.

for recovery no less than Rs. 1,07,660 was on account of fishery revenue. Of the gross amount for recovery (Rs. 1,03,189) in Pyapôn, 95 per cent. was recovered. The Commissioner remarks that there has been great slackness and too much easy remission of capitation-tax in former years. The Deputy Commissioner of Amherst deprecates the issue of warrants of arrest on such a lavish scale as was done this year, but they were mostly issued for the recovery of capitation-tax and no other method of recovery of this tax is effective. Only one person was committed to jail. In Pakôkku although the amount for recovery was only Rs. 13,676 the number of processes issued was still considerable. No less than 95 persons were arrested. It is said that contumacious defaulters in Pakôkku Town were numerous but no one was, however, committed to jail. The figures in this statement for Mandalay are, as the Deputy Commissioner remarks, high for Upper Burma. He contributes it to slackness on the part of headmen. The decrease in Katha is attributed to the fact that stringent measures taken last year against fishery lessees made them more careful in the payment of instalments as they fell due. In Meiktila no less than 1,457 notices were issued, 15 warrants of arrest and 109 warrants of attachment, although the sum for realization only amounted to Rs. 7,283. This is a reduction on the figures for the previous year, but still indicates a too lavish use of processes in this district. The total number of processes issued in Yamèthin was not far short of the number issued in the previous year, although the amount for recovery was considerably less.

28. *Commission paid for assessment and collection of Revenue*— Statement IX.

(i) *Circle Thugyis.*—The number of Circle *Thugyis** has further fallen from 68 to 54. The gross amount of commission due fell proportionately to Rs. 64,690 and the amount actually disbursed to Rs. 53,412. The average emoluments have also decreased from Rs. 1,055 to Rs. 989. The decrease in commission was due to the large number of remissions which have already been mentioned and to the fact that some headmen who were retiring collected only capitation-tax and not land revenue.

(ii) *Village Headmen.*—The number of revenue collecting village headmen decreased slightly from 15,291 to 15,248. As a matter of fact the true trend of affairs is somewhat obscured by the fact that the considerable decrease due to the many instances in which small village tracts have been amalgamated under one revenue collecting headman has been counterbalanced by the increase due to the large number of circle headmen who retired. The tendency is to increase the size of charges and decrease the number of revenue collecting headmen. This is shown more clearly in the average amount paid to each headman, which increased from Rs. 151 to Rs. 161. The minimum aimed at is Rs. 180. The commission earned rose slightly to nearly Rs. 25,00,000 and there was Rs. 39,000 remaining to be disbursed at the end of the year. No less than Rs. 20,259 of this was from the Akyab District, which is explained by the Deputy Commissioner as being due to township officers deferring complete payment until they were certain that the headman had cleared his accounts. In this district also there were a large number of defalcations by headmen. There were no less than 17 cases involving a sum of Rs. 7,645; 14 prosecutions; 8 convictions and five cases pending. The whole amount was eventually recovered from the sureties. Such an unsatisfactory state of affairs is due to the fact that the headmen thought revenue collection would not be pressed and that they would, therefore, be safe in using Government money for private purposes. In Kyaukpyu District also seven headmen were convicted for defalcation of Rs. 2,606, of which Rs. 1,224 were recovered. In Insein District no less than 67 headmen were found to be without bonds when the check of bonds was made. There were 4 cases of misappropriation in the Pakôkku District in all of which the headmen were convicted and the money recovered. In the Upper Chindwin there were 5 cases in which headmen were removed or dismissed for temporary misappropriation, but the money lost was made good. There were also 3 cases in Kyauksè, again without loss to Government. In the Myaungmya District there were 5 cases of misappropriation, of revenue by headmen, of whom 4 subsequently made good the amount and one was prosecuted and convicted. In this district a system had been introduced of deducting

* *Thugyi.* See note on page 9.

sums from the headmen's commission for the purpose of assisting the Co-operative Headmen's Bank. The Commissioner disapproved of it and has ordered its discontinuance. Contributions are being refunded. In Tavoy a headman was robbed of Rs. 330 of revenue on his way to the treasury. The Deputy Commissioner has ordered the sureties to make good the loss. The joint security system is now nearly generally in force throughout Burma, and in districts such as Bhamo, where it is not yet fully in force, it is being extended. On the whole the commission was promptly disbursed, a considerable number of Township Officers being now empowered to disburse the commission at their Township Headquarters. There must always be a certain amount of commission earned remaining unpaid at the end of the year so long as the bulk of the revenue is collected in the closing months of the year.

Statement X.

29. *Area granted or leased for cultivation.*—The area granted or leased for cultivation rose considerably from 6,260 to 16,403 acres. This is chiefly in Lower Burma and the chief districts are Hanthawaddy, Insein, Toungoo, Thatôn, Mergui, Amherst and Tavoy. In Hanthawaddy the greater part was for rubber cultivation, but the Deputy Commissioner remarks that land has been planted by lessees with rubber without any knowledge of rubber cultivation with the result that when the estate arrives at a productive stage a large portion of the trees have to be cut down and fresh ones planted. He suggests that lessees of rubber land should satisfy Government that they are able to work it to the best advantage. In Insein too, rubber cultivation was the object in a considerable number of cases though even more was granted for ordinary agricultural purposes. Three thousand six hundred and eighty-six acres were granted in Toungoo for rubber cultivation. Ten applications were pending at the beginning of the year fifty new ones were received and forty disposed of. In Thatôn one large area was granted for rubber, considerable areas also were occupied for cocoanut plantations and 172 acres for citronella. The Deputy Commissioner remarks that cocoanut cultivation appears to be popular at present. Ten acres were issued in the Amherst District for citronella cultivation, but the number of applications for rubber plantations was only 11. Two applications for the cultivation of Kapok (*Eriodendron Infructuosum*) were received in Tavoy. In this district 152 applications were pending at the beginning of the year, 167 were received and 162 disposed of. Attempts should be made to work off the arrears more rapidly. In Mergui 198 applications covering an area of 18,649·70 acres were received and no less than 419 applications were under consideration at the end of the year. Two hundred and nine applications were disposed of, covering an area of 2,770·85, acres. Two hundred and eighteen acres were for garden and *dhani**; 2,066 acres, new areas for rubber grants and 622 acres for conversion of rubber leases into grants. There were 408 applications for rubber pending at the end of the year. It is important that these cases should be dealt with without delay and if the ordinary staff is not able to deal with them additional staff should be asked for.

30. *Revenue-free grants.*—The area granted free of revenue for religious edifices decreased from 122 acres to 109, that granted for public purposes increased from 22 acres to 24 acres approximately. The area granted for religious edifices needs no comment. The larger area granted in Shwebo is atributed to the improvement in the paddy market. The areas granted for public purposes were chiefly for burial grounds. The area granted or leased as *Thugyisa*† increased considerably, owing to the interest taken in it by Mr. Booth-Gravely, while Deputy Commissioner of Bhamo, but is still inconsiderable throughout the Province.

Statement Xa.

31. *Assignments of Land Revenue.*—Assignments of land revenue for the maintenance of public servants which are confined to Upper Burma increased very slightly by Rs. 395. The total amount increased only by Rs. 248. In the former the increase was due chiefly to Bhamo District as before mentioned and to Myitkyina. The figure shown against Pakôkku under the head "For the Maintenance of Public Servants" has been corrected since last year's report.

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* *Dhani.* The palm *ripa fruticans*

† *Thugyisa.* Land assigned as an appanage of the office of *thugyi* or headman.

32. *Waste Land Grants under the Old Rules.*—The Weladaung Ashe Waste land grant was reassessed during the year resulting in an increase of Rs. 2,061 in revenue. An outstanding of Rs. 7,522 on 4 grants belonging to Mr. Schmidt has now been remitted on appeal. In Hanthawaddy one grant was assessed at Rs. 1-8 per acre on expiry of the term of exemption. All 13 grants in the Insein District are now assessed at the Rs. 1-8 rate. An area of 1,729·24 acres was made over to Zaingganaing grantee in exchange for land taken up by Government for the construction of water-works for Pegu Town. The revenue assessed on the Kyauktaga grant increased by Rs. 1,650.

33. *Inspections.*—Inspection on the whole was adequately done by Deputy Commissioners throughout the province, but very inadequately by Subdivisional Officers. The Financial Commissioner inspected offices in Thayetmyo, Magwe and Mandalay Districts and the Commissioners of all divisions except Pegu did a considerable amount of inspection. Out of all the revenue offices in Burma (and nearly every office was inspected) it seems remarkable that only 9 found really adverse criticism. If this represents the true state of affairs it speaks well for the efficiency of the revenue administration of Burma. The only districts in which inspection of the district revenue offices and of the district record rooms by the Deputy Commissioner was neglected were Hanthawaddy, Rangoon, Tharrawaddy, Myaungmya, Amherst, Thayetmyo, Kyauksè and Meiktila. Several other Deputy Commissioners, however, failed to inspect either their own offices or the district record rooms. The Deputy Commissioner of Upper Chindwin did not inspect either, but was employed otherwise in connection with the Kuki Rebellion. It is noticeable that in the case of several districts where record room and district revenue office was not inspected, the Deputy Commissioners generally explained that the inspection had been left for the last week of the year when other duty supervened. The Financial Commissioner desires again to call the attention of revenue officers to the importance of office inspection and he hopes next year to see a greater insistence on this duty in the case of Subdivisional Officers.

34. *Concluding Remarks.*—The chief feature of the year was the reawakening of trade and the improved prices generally throughout Burma and especially in the dry zone for agricultural produce. At one time there appeared to be a danger lest shortage of shipping would prevent the marketing of a considerable portion of the export crops, but eventually sufficient shipping became available to meet the requirements of the exporters, and very little remained unmarketed. The conditions in the Arakan Division were again abnormal, but have been sufficiently remarked on in the appropraite places. An apology is again due this year for the lateness of this report and the same reason must be pleaded this year as last. It is hoped, however, that this will be the last year in which the Financial Commissioner and his staff will be so seriously overburdened with work. The appointment of a Development Commissioner and the creation of a Department of Industries are now, it is hoped, well in sight.

The names of the following officers have been specially mentioned by Commissioners and Deputy Commissioners for good work:—

Deputy Commissioners.—Messrs. E. F. Baum, D. G. Robertson, C. S. Pennell, A. P. Morris, F. B. Leach, R. R. Brown, H. L. Stevenson and Lieut.-Col. F. Bigg-Wither.

Subdivisional Officers.—Maung San Aung, A.T.M. (Akyab); Maung Pan Hla, A.T.M. (Kyaukpyu); Maung Myat Tha Gyaw, Maung Kyaw and Maung Ba Thin (Pegu); Maung Ba E, A.T.M., Maung E Cho, T.D.M. (Tharrawaddy); Mr. F. W. Scott, I.C.S., Maung Kyaw Zan (Henzada); Maung Tin Ba, (Ma-ubin); Maung Tha Shun, Maung Ba Kyaw (3) (Pyapôn); Maung Gale, Maung Tha Dun Gyaw (Toungoo); Mr. E. Fowle, Maung Aung Gyi (Amherst); Maung Nyi Bu, Maung Shi Sho (Mergui); Maung Po Tun, Maung San Ya (Pakôkku); Maung E Maung, Maung Po Ku (Minbu); Maung Ba Thu, Maung Myein (Mandalay); Mr. A. Samuel (Mogôk); Maung Tin (Lower Chindwin); Maung So Min, Maung Ba Shin (2) (Kyauksè); Maung Ba Tha (Meiktila); Maung Paw Tun, A.T.M. (Yamèthin); U Tin, K.S.M., A.T.M., U Po Chit, A.T.M. (Myingyan).

Akunwuns.—Maung Shwe Tha U, (Akyab); Maung Po Kyan (Hanthawaddy); Maung Po Thin (3) Maung Ba Po (Insein); Maung Tha Dun U (Tharrawaddy); Maung Thein To (Prome); Maung Aung Zan (Henzada); Maung Pe (4) (Myaungmya); Maung Po Min (1) (Ma-ubin); Maung Po Tun (Amherst); Maung Po Thaik (Tavoy); Maung Shwe Law (Thayetmyo); Maung Maung (12) (Pakôkku); Maung San Gyaw (Minbu); Maung Po Tan (Bhamo); Maung Ba Tun (Myitkyina); Maung Ku (Katha); Maung Po On (Mogôk); Maung Saw Tun Teik, B.A. (Shwebo); Maung Tun Mra U (Sagaing); Mr. A. A. Nicholas (Upper Chindwin); Maung Su (Myingyan).

Inkunwuns.—Maung Pe Ba (Katha).

Township Officers.—Maung Kyaw Za Aung (Akyab); Maung Po Saw (Kyaukpyu); Maung Htwe Hla, Maung Thein Pe, Maung Po Zan, Maung Ke, Maung Ba Kin (Insein); Maung Kyin, Maung Maung, Maung Swe (Pegu); Maung Ba Hla Thein, Maung Po Han, Maung O Thu Za, Maung Ba Thaw, Maung Aung Gywe, Maung Kyi Maung (Tharrawaddy); Maung Ba Hein, Maung Hla Pe (Prome); Maung Thet Pon, Maung Ba U, Maung Ba Shin (Henzada); Maung Myaing (2), Maung Ba Bo, Maung Maung (13) (Myaungmya); Maung Ba U, Maung Pe Po (Ma-ubin); Maung Thi Hla (Pyapôn); Maung Kin Hlaing, Maung Ba Cho, Maung Hnit (Toungoo); Maung Gon Hman (Salween); Maung Paw Ge (Thatôn); Maung Zan, B.A., Maung Chit Swe (Amherst); Maung Po U (Mergui); Maung Ba Shu (died in Mergui); Maung Pe (Thayetmyo); Maung Ba Tin, Maung Tin (5) (Pakôkku); Maung Sin, Maung Lat (Minbu); Mr. Shircore, Maung Ba Zan, Mr. Richard (Katha); Maung Shu Maung (Mogôk); Maung Thi Han, Maung Aung Than, Maung Po Shin, Maung Po Nyun (Shwebo); Maung Ba, Maung Me (Lower Chindwin); Maung Lu Daw, Maung Po Thaik, Maung Ba Gyaw (Kyaukse); Maung Ba Tin (Meiktila); Maung Aung Bwin (Yamèthin); Maung Ba Shin (Myingyan).

By order,

H. B. HOLME,

Secretary to the Financial Commissioner, Burma.

APPENDICES.

STATEMENT I.—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ending the 30th June* 1919 (Paragraphs 4—6 of Report, pages 2—4).

Division and District.	Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	861,331	450,814*	20,11,487	20,724	20,090	4,23,395	19,69,192	28,900
Northern Arakan	11,163	4,260	7,703	5	...	4,056	1,772	6,130
Kyaukpyu ...	201,512	159,370	3,08,518	35,815	1,162	1,23,025	2,67,438	40,448
Sandoway ...	93,588	680	1,54,296	262	514	418	153,759	23
PEGU ... Rangoon Town ...	8,089	87	47,550	...	...	...	47,550	87
Hanthawaddy ...	847,722	1,381	29,91,414	...	82,760	1,381	29,08,654	...
Insein ...	563,710	...	18,72,195	...	4,23,390	...	14,48,594	211
Pegu ...	940,082	37,262	24,22,484	8,126	54,480	29,136	23,66,923	1,081
Tharrawaddy ...	570,424	88	15,03,634	..	43,573	88	14,59,318	743
Prome ...	393,764	...	6,33,272	...	445	...	6,32,827	...
IRRAWADDY Bassein ...	866,153	9,518	20,48,002	2,442	28,592	7,076	20,19,383	27
Henzada ...	640,039	1,164	17,87,157	464	12,625	700	17,72,950	1,582
Myaungmya ...	764,960	20,024	22,60,488	4,753	21,881	15,271	22,38,149	458
Ma-ubin ...	484,104	3,314	14,34,256	205	4,29,331	3,109	10,04,925	...
Pyapôn ...	697,390	...	21,02,170	...	4,149	...	20,98,021	...
TENASSERIM Toungoo ...	465,814	2,881	10,88,758	733	5,911	2,148	10,82,847	...
Salween ...	29,213	...	33,636	...	313	...	33,245	78
Thatôn ...	663,863	35,312	14,51,938	5,462	1,03,908	30,371	13,30,086	17,423
Amherst ...	534,656	85,323	10,49,494	3,407	36,744	81,916	10,03,154	9,596
Tavoy ...	142,340	2,384	3,25,578	122	2,002	2,262	3,21,989	1,587
Mergui ...	119,691	...	2,99,262	...	6,876	...	2,02,386	...
MAGWE ... Thayetmyo ...	219,746	19	3,35,322	...	1,060	19	3,34,262	...
Pakôkku ...	404,724	60,069	5,77,806	210	833	59,308	5,76,161	1,363
Minbu ...	253,070	128	2,95,992	...	2,685	128	2,93,287	20
Magwe ...	495,788	166	5,29,176	...	77	166	5,29,092	7
MANDALAY... Mandalay ...	173,134	26,109	4,21,029	26	4,065	26,083	3,67,105	49,859
Bhamo ...	25,596	...	52,678	...	...	...	52,678	...
Myitkyina ...	...	...	64,607	...	296	...	64,258	53
Katha ...	193,616	...	2,40,387	...	126	...	2,40,261	...
Ruby Mines ...	9,472	245	28,797	...	214	245	27,781	802
SAGAING ... Shwebo ...	517,844	8,129	4,71,024	1,706	976	6,423	4,69,617	431
Sagaing ...	478,401	220	4,87,228	..	40	220	4,87,188	...
Lower Chindwin	432,357	903	4,38,829	..	41	903	4,38,788	...
Upper Chindwin	31,892	894	1,34,014	20	182	894	1,31,361	2,471
MEIKTILA ... Kyaukse ...	195,790	38,831	1,31,609	408	3,528	38,423	1,28,010	71
Meiktila ...	322,041	206	3,23,220	...	675	206	3,22,545	...
Yamèthin ...	321,646	...	6,21,972	...	21,758	...	6,00,214	...
Myingyan ...	481,029	1,191	4,44,890	110	84	1,081	4,44,169	637
Total ... 1918-19 ...	...	*9,50,972	3,14,31,872	85,000	13,15,386	8,58,431	299,59,939	1,64,088
1917-18 ...	...	72,766	3,12,77,809	4,538	3,05,330	67,627	*3,00,22,108	*9,50,972

* Revised figures.

STATEMENT IIIA.—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ending the* 30*th June* 1919 (Paragraph 8 of Report, pages 5 and 6).

Division and District.	Number of persons assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	115,625	...	4,72,096	...	2,80,795	...	1,91,301	...
ARAKAN ... Northern Arakan	5,084	167	5,084	...	5	167	4,069	1,010
ARAKAN ... Kyaukpyu ...	40,442	5,457	1,22,738	1,406	50,809	4,051	71,929	...
ARAKAN ... Sandoway ...	23,528	90	86,358	60	2,190	30	84,165	...
PEGU ... Hanthawaddy ...	87,825	...	3,42,785	...	8,964	...	3,33,821	...
PEGU ... Insein ...	62,175	...	2,01,450	...	6,340	...	2,55,104	...
PEGU ... Pegu ...	94,782	..	3,99,295	...	11,125	...	3,88,170	...
PEGU ... Tharrawaddy ...	91,242	...	4,09,578	...	9,905	...	3,99,673	...
PEGU ... Prome ...	73,748	...	3,04,913	...	3,440	...	3,01,473	...
IRRAWADDY ... Bassein ...	90,748	...	4,06,102	...	12,904	...	3,93,198	...
IRRAWADDY ... Henzada ...	111,365	...	4,98,440	...	10,626	...	4,87,814	...
IRRAWADDY ... Myaungmya ...	77,652	...	3,34,915	...	16,653	...	3,18,262	...
IRRAWADDY ... Ma-ubin ...	65,691	...	2,78,704	...	15,345	...	2,63,359	...
IRRAWADDY ... Pyapôn ...	64,631	...	2,62,823	...	5,710	...	2,57,113	...
TENASSERIM ... Toungoo ...	77,845	38	3,14,229	38	6,290	...	3,07,939	...
TENASSERIM ... Salween ...	10,529	...	20,992	...	26	...	20,966	...
TENASSERIM ... Thatôn ...	98,237	...	4,12,057	...	12,511	...	3,99,519	27
TENASSERIM ... Amherst ...	75,277	...	3,05,600	...	5,166	...	3,00,061	373
TENASSERIM ... Tavoy ...	35,548	...	1,42,824	...	2,662	...	1,40,162	...
TENASSERIM ... Mergui ...	27,164	...	95,008	...	1,548	...	93,460	...
MAGWE ... Thayetmyo ...	55,560	...	2,42,149	...	2,031	...	2,40,118	...
Railway Company's employés ...	...	...	21,972	...	...	...	21,972	...
Irrawaddy Flotilla Company's employes.	...	...	5,346	...	...	...	5,346	...
Total ... 1918-19 ...	1,384,698	5,752	57,45,455	1,504	4,65,051	4,248	52,78,994	1,410
Total ... 1917-18 ...	1,407,680	1,165	58,20,742	431	1,33,110	379	56,82,235	5,752

STATEMENT IIIB.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ending the* 30*th June* 1919 (Paragraph 10 of Report, page 6).

Division and District.	Number of households assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
MAGWE ... Pakôkku ...	94,331	7,461	4,65,111	2,727	5,006	4,734	4,58,481	1,624
MAGWE ... Minbu ...	58,210	21	2,46,604	10	2,934	11	2,43,670	...
MAGWE ... Magwe ...	94,296	272	3,42,003	70	2,769	202	3,39,233	...
MANDALAY ... Mandalay ...	42,569	(a) 147	2,66,326	91	4,847	56	2,60,978	501
MANDALAY ... Bhamo ...	12,677	...	95,445	...	1,074	...	94,371	...
			18,050		838		17,212	...
MANDALAY ... Myitkyina ...	20,273	...	71,825	...	1,408	...	70,417	...
			23,236		...		23,236	...
MANDALAY ... Katha ...	44,846	...	2,40,788	...	1,778	...	2,39,010	...
			2,270		...		2,270	...
MANDALAY ... Ruby Mines ...	10,043	...	81,179	...	1,796	...	79,291	92
			20,000		10,000	...	10,000	...
SAGAING ... Shwebo ...	84,935	...	3,23,978	...	2,355	...	3,21,600	23
SAGAING ... Sagaing ...	67,122	...	3,18,357	...	1,904	...	3,16,453	...
SAGAING ... Lower Chindwin ...	69,729	...	2,62,809	...	1,381	...	2,61,428	...
SAGAING ... Upper Chindwin ..	32,071	997	2,76,608	8	2,532	989	2,74,043	33
			500	...	...	...	500	...
MEIKTILA ... Kyauksè ...	33,699	62	1,45,736	8	1,713	54	1,44,019	4
MEIKTILA ... Meiktila ...	57,264	...	2,38,797	...	5,054	...	2,33,743	...
MEIKTILA ... Yamèthin ...	65,687	...	2,63,535	...	4,223	...	2,59,312	...
MEIKTILA ... Myingyan ...	85,549	1,988	2,74,022	937	3,092	1,051	2,70,720	210
Railway Company's employés ...	...	...	28,790	...	...	...	28,790	...
Irrawaddy Flotilla Company's employés.	...	...	5,346	...	...	...	5,346	...
Total ... 1918-19 ...	873,301	(a) 10,948	40,11,314	3,851	54,704	7,097	39,54,123	2,487
Total ... 1917-18 ...	873,757	1,855	40,13,708	814	59,252	1,035	(a)39,43,515	(a) 10,948

(a) Revised figure.

STATEMENT IVA.—*Capitation-tax.—Classification of Exemptees for the year ending the 30th June* 1919
(Paragraph 9 of Report, page 6).

Division and District.	Government servants and pensioners.	Priests and school-masters.	Village headmen.	Poverty and old age.	Immi-grants.	Persons assessed to income-tax.	Others.	Total.
1	2	3	4	5	6	7	8	9
ARAKAN ... Akyab ...	807	1,333	1,047	14,203	21	556	355	18,322
Northern Arakan	304	8	37	176	...	20	15	560
Kyaukpyu ...	332	549	463	6,833	...	66	203	8,446
Sandoway ...	464	295	209	3,083	...	164	*244	4,459
PEGU ... Hanthawaddy ...	914	1,305	485	8,353	...	472	623	12,152
Insein ...	565	826	393	5,407	...	359	552	8,102
Pegu ...	1,383	1,392	462	6,482	2	695	1,194	11,610
Tharrawaddy ...	1,198	934	584	10,747	...	437	1,673	15,573
Prome ...	793	783	529	8,928	3	301	1,087	12,424
IRRAWADDY ... Bassein ...	806	875	699	8,781	...	320	701	12,182
Henzada ...	693	1,726	656	13,040	...	440	634	17,189
Myaungmya ...	461	734	625	6,961	...	769	349	9,899
Ma-ubin ...	478	1,131	343	8,130	...	720	933	11,735
Pyapôn ...	728	886	394	4,596	...	779	640	8,023
TENASSERIM ... Toungoo ...	883	888	587	8,185	172	264	705	11,684
Salween ...	331	61	91	468	...	120	29	1,100
Thatôn ...	1,170	1,642	408	11,749	...	523	2,011	17,503
Amherst ...	530	1,603	358	8,334	...	381	125	11,331
Tavoy ...	581	691	215	4,600	...	266	6	6,359
Mergui ...	327	330	163	3,007	...	190	17	4,034
MAGWE ... Thayetmyo ...	381	607	674	6,671	1	90	12	8,436
Total ... 1918-19 ...	14,129	18,599	9,422	148,734	199	7,932	12,108	211,123
1917-18 ...	12,611	18,548	9,672	142,161	11	7,579	2,304	192,886

STATEMENT IVB.—*Thathameda—Classification of Exemptees for the year ending the* 30*th June* 1919
(Paragraph 11 of Report, page 6).

Division and District.	Government servants and pensioners.	Priests and school-masters.	Village headmen and *ywa-sayes.*	Poverty.	Immi-grants.	Newly married couples.	*Ywa-gaungs.*	Others.	Total.
1	2	3	4	5	6	7	8	9	10
MAGWE ... Pakôkku ...	1,209	1,942	1,535	5,319	10	1,637	617	270	12,539
Minbu ...	1,065	1,091	765	2,647	4	816	510	384	7,282
Magwe ...	923	1,364	1,051	2,371	...	994	508	314	7,525
MANDALAY ... Mandalay ...	1,338	1,160	744	2,530	...	780	469	42	7,063
Bhamo ...	323	229	332	964	256	196	110	14	2,424
Myitkyina ...	452	159	264	244	105	192	73	46	1,535
Katha ...	912	907	997	1,036	2	755	389	135	5,133
Ruby Mines ...	394	247	263	351	...	137	67	260	1,719
SAGAING ... Shwebo ...	1,926	1,902	1,297	3,889	1	1,669	714	352	11,750
Sagaing ...	1,016	1,694	729	3,031	26	1,027	413	357	8,293
Lower Chindwin	1,240	1,595	871	4,299	15	820	569	310	9,719
Upper Chindwin	963	712	791	1,265	235	370	279	141	4,756
MEIKTILA ... Kyaukse ...	748	900	605	2,118	...	481	292	180	5,324
Meiktila ...	1,053	1,477	878	2,781	5	890	609	698	8,391
Yamèthin ...	1,163	1,058	792	3,142	...	1,154	682	637	9,628
Myingyan ...	980	1,714	1,191	5,269	142	1,411	574	324	11,605
Total ... 1918-19 ...	15,705	18,151	13,105	41,256	801	13,329	6,875	4,464	113,686
1917-18 ...	14,144	18,012	13,636	40,326	852	13,276	6,541	4,202	110,989

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Outstandings for the year ending the 30th June* 1919 (*Lower Burma only*). (Paragraph 12 of Report, pages 6—7).

Division and District.	Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan ... Akyab ...	1,104	...	8,939	...	172	...	8,634	133
Arakan ... Kyaukpyu ...	308	205	2,269	103	87	102	2,019	163
Pegu ... Prome ...	1,946	...	21,929	...	875	...	21,054	...
Irrawaddy Bassein ...	777	...	21,461	...	484	...	20,977	...
Irrawaddy Henzada ...	2,625	...	22,060	...	625	...	21,435	...
Tenasserim ... Toungoo ...	498	7	18,488	...	768	7	17,720	...
Magwe ... Thayetmyo ...	291	...	8,785	...	132	...	8,653	...
Total ... 1918-19 ...	7,549	212	1,03,931	103	3,143	109	1,00,492	296
Total ... 1917-18 ...	7,749	31	1,03,831	2	2,284	29	1,01,335	212

STATEMENT VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ending the 30th June* 1919 (Paragraph 13 of Report, pages 7 and 8).

Division and District.	Demand.			Remissions.		Collections.		Outstandings.
	Arrears.	From net licenses.	From leased fisheries.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arakan ... Akyab ...	...	15,734	1,123	...	...	...	16,857	...
Arakan ... Northern Arakan	...	...	...	...	...	...	...	...
Arakan ... Kyaukpyu ...	...	12,123	...	...	..	...	12,123	...
Arakan ... Sandoway ...	...	3,549	505	...	...	...	4,054	...
Pegu ... Rangoon Town ...	...	8,935	...	...	...	...	8,935	...
Pegu ... Hanthawaddy ...	...	16,096	49,138	...	...	...	65,234	...
Pegu ... Insein ...	...	4,498	1,40,085	...	240	...	1,43,033	1,310
Pegu ... Pegu ...	2,902	5,366	2,56,319	2,291	...	611	2,53,675	8,010
Pegu ... Tharrawaddy ...	...	1,755	2,18,561	...	696	...	2,19,620	...
Pegu ... Prome ...	...	3,571	49,189	...	7,971	...	44,789	...
Irrawaddy Bassein ...	...	7,188	2,43,984	...	220	...	2,50,952	...
Irrawaddy Henzada ...	...	7,894	2,02,545	...	262	...	2,10,177	...
Irrawaddy Myaungmya ...	2,179	9,408	1,85,546	...	30	2,179	1,94,924	...
Irrawaddy Ma-ubin ...	109	7,054	7,73,240	...	8,740	109	7,71,554	...
Irrawaddy Pyapôn ...	...	13,562	1,61,098	...	1,762	...	1,72,898	...
Tenasserim Toungoo ...	30	4,863	1,16,727	...	...	30	1,21,590	...
Tenasserim Salween ...	...	182	55	...	...	...	237	...
Tenasserim Thatôn ...	359	20,235	58,615	150	...	209	78,265	585
Tenasserim Amherst ...	...	16,084	2,798	...	...	...	18,882	...
Tenasserim Tavoy ...	...	20,433	7,555	...	25	...	27,963	...
Tenasserim Mergui ...	...	70,350	31,300	...	...	...	1,01,650	...
Magwe ... Thayetmyo ...	...	4,586	3,992	...	...	...	8,578	...
Magwe ... Pakôkku ...	1,837	2,849	22,320	69	...	1,768	23,995	1,174
Magwe ... Minbu ...	...	5,226	21,855	..	165	...	26,916	...
Magwe ... Magwe ...	..	3,133	3,156	...	400	...	5,889	..
Mandalay ... Mandalay ...	.	281	1,57,507	...	1,550	...	1,53,956	2,282
Mandalay ... Bhamo ...	...	249	39,224	...	1,474	...	37,999	...
Mandalay ... Myitkyina ...	...	1,215	30,160	...	45	...	31,330	...
Mandalay ... Katha ...	(a) 1,018	253	1,02,004	370	3,750	648	96,845	1,662
Mandalay ... Ruby Mines ...	...	198	4,220	...	...	...	4,418	...
Sagaing ... Shwebo ...	...	832	15,723	...	...	...	16,555	...
Sagaing ... Sagaing ...	...	1,407	1,10,597	...	900	...	1,11,104	...
Sagaing ... Lower Chindwin	...	1,626	16,180	...	...	...	17,806	...
Sagaing ... Upper Chindwin	...	3,045	13,546	...	...	...	16,591	..
Meiktila ... Kyauksè ...	...	46	1,630	...	...	...	1,676	...
Meiktila ... Meiktila ...	...	...	...	...	...	...	...	...
Meiktila ... Yamèthin ...	..	1,862	8,524	..	...	...	10,386	...
Meiktila ... Myingyan ...	...	4,416	19,803	...	...	...	24,219	...
Total ... 1918-19 ..	8,434	2,80,104	30,68,824	2,880	28,230	5,554	33,05,675	15,023
Total ... 1917-18 ..	12,645	2,87,630	28,34,989	9,081	14,859	3,564	30,99,436	8,324

(a) Revised figures.

STATEMENT VII.—*Miscellaneous Land Revenue.—Collections for the year ending the 30th June* 1919
(Paragraph 14 of Report, pages 8—10).

Division and District.		Rents of Town Lands not credited to Local Funds.	Fees, rents, and royalties on		Receipts under the Village Act.	Survey fees for *pottas*.	Other miscellaneous Land Revenue.	Total.
			"Other minerals."	Petroleum, rubies, jade and amber.				
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...	Akyab ...	2,026	150	1,184	3,876	362	1,458	9,056
	Northern Arakan	...	...	..	66	...	...	66
	Kyaukpyu ...	128	403	1,023	576	147	137	2,414
	Sandoway ...	131	51	80	857	340	342	1,801
PEGU ...	Rangoon Town	...	420	...	...	...	1,022	1,442
	Hanthawaddy ...	46,864	646	...	6,477	208	1,914	56,109
	Insein ...	18,476	1,390	...	8,593	...	1,392	29,851
	Pegu ...	44,070	1,132	...	9,397	35	1,565	56,199
	Tharrawaddy ...	1,571	441	...	10,885	...	254	13,151
	Prome ...	3,742	1,721	440	14,783	...	343	21,029
IRRAWADDY ...	Bassein ...	12,729	1,561	...	5,393	...	1,505	21,188
	Henzada ...	4,316	1,223		6,745	...	718	13,002
	Myaungmya ...	15,534	415	...	4,168	8	1,371	21,496
	Ma-ubin ...	10,516	550	...	5,324	...	936	17,326
	Pyapôn ...	15,196	...	102	4,710	...	2,850	22,858
TENASSERIM ...	Toungoo ...	14,188	827	..	13,262	1,105	1,119	30,501
	Salween ...	...	1,760	...	694	42	118	2,614
	Thatôn ...	5,631	22,133	..	3,856	7,667	1,343	40,630
	Amherst ...	337	15,066	...	3,175	2,411	428	21,417
	Tavoy ...	1,878	3,00,361	...	1,775	888	824	3,05,726
	Mergui ...	1,598	59,940	...	1,420	1,445	3,752	68,155
MAGWE ...	Thayetmyo ...	1,474	965	21,803	3,950	113	...	28,305
	Pakôkku ...	2,211	1,204	61,181	5,659	...	256	70,511
	Minbu ...	4,525	5,782	54,697	8,582	...	665	74,251
	Magwe ...	10,598	514	28,93,461	9,084	...	378	29,14,035
MANDALAY ...	Mandalay ...	29,585	2,258	...	6,060	...	7,937	45,840
	Bhamo ...	5,105	10	...	344	...	38	5,497
	Myitkyina ...	3,350	1,678	95,000	1,917	...	64	1,02,009
	Katha ...	6,566	1,998	...	2,204	..	101	10,869
	Ruby Mines ...	3,420	805	3,26,840	464	...	13,118	3,44,647
SAGAING ...	Shwebo ...	4,883	239	4,244	8,676	..	342	18,384
	Sagaing ...	2,150	1,463	...	6,860	...	476	10,949
	Lower Chindwin	3,455	1,970	...	4,539	...	272	10,236
	Upper Chindwin	2,352	158	15,178	942	50	57	18,737
MEIKTILA ...	Kyauksè ...	3,308	1,322	....	5,217	...	172	10,019
	Meiktila ...	5,675	30	...	9,145	...	145	14,995
	Yamèthin ...	7,757	8,792	...	22,575	1,028	1,057	41,209
	Myingyan ...	2,788	268	6,284	9,603	...	334	19,277
Total ...	1918-19 ...	2,98,133	4,39,646	34,81,517	2,11,853	15,849	48,803	44,95,801
	1917-18 ...	2,71,329	3,66,068	36,94,714	1,88,677	12,647	47,906	45,81,341

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ending the 30th June 1919*
(Paragraph 27 of Report, page 17).

Division and District.	Number of								Amount of Arrears.	
	Notices.	Warrants of arrest.	Warrants of attachment of property.		Persons.		Sale of property.		For realization of which application was made.	Realised.
			Moveable.	Immoveable.	Arrested.	Committed to Jail.	Moveable.	Immoveable.		
1	2	3	4	5	6	7	8	9	10	11
									Rs.	Rs.
ARAKAN ... Akyab ...	12,453	417	213	9,051	1	...	...	4,529	2,58,466	2,11,196
Northern Arakan ...	5	...	...	...	...	...	...	...	29	11
Kyaukpyu ...	4,364	1,067	109	1,600	259	...	...	2	35,187	15,265
Sandoway ...	840	129	5	10	43	...	...	...	2,998	2,069
PEGU ... Rangoon Town ...	5,059	54	24	1,304	...	...	2	45	80,097	77,485
Hanthawaddy ...	1,814	603	209	460	95	..	2	58	30,590	26,257
Insein	627	199	100	491	9	...	1	51	52,280	37,489
Pegu	1,261	388	99	323	1	...	37	85	1,25,909	1,13,516
Tharrawaddy ...	899	98	80	559	...	...	3	43	24,892	21,363
Prome	583	22	66	56	3	...	21	20	13,894	11,964
IRRAWADDY ... Bassein	1,857	677	145	749	218	...	3	69	39,002	30,635
Henzada ...	2,357	723	305	712	289	...	36	75	27,025	19,152
Myaungmya ...	2,073	601	167	1,159	11	...	15	154	46,591	34,925
Ma-ubin ...	1,898	311	201	1,202	19	2	8	148	1,40,692	1,18,565
Pyapôn	1,634	237	213	552	39	...	6	54	1,03,189	98,015
TENASSERIM ... Toungoo ...	1,814	94	133	289	27	...	1	66	19,900	14,894
Salween ...	18	34	...	...	4	...	...	...	370	370
Thatôn	3,055	249	24	1,720	...	..	...	9	27,195	9,824
Amherst ...	2,374	258	31	1,519	11	1	1	78	30,707	21,113
Tavoy	502	13	1	228	21	...	...	183	3,734	2,071
Mergui	401	24	22	271	18	...	...	21	10,059	7,578
MAGWE ... Thayetmyo ...	234	22	4	7	17	...	...	3	1,604	1,132
Pakôkku ...	839	166	39	...	95	...	...	...	13,070	12,404
Minbu	635	26	21	3	4	...	...	...	9,821	7,067
Magwe	352	..	1	1	...	...	...	...	5,831	4,072
MANDALAY ... Mandalay ...	1,566	21	257	39	10	...	10	...	67,024	59,877
Bhamo	126	1	8	1	...	...	...	...	4,632	4,326
Myitkyina ...	109	1	5	...	..	...	...	...	5,238	4,508
Katha	207	1	84	...		...	4	...	18,369	15,214
Ruby Mines ...	65	...	6	...		...	1	...	4,502	3,892
SAGAING ... Shwebo	655	3	3	20	3	...	...	...	10,373	7,101
Sagaing ...	802	34	20	12	34	...	...	1	32,917	30,937
Lower Chindwin ...	503	1	4	5	...	...	1	...	3,159	2,464
Upper Chindwin ...	61	15	5	...	...	..	1	...	1,789	1,258
MEIKTILA ... Kyauksè ...	817	28	60	9	18	...	...	...	10,955	9,699
Meiktila ...	1,457	15	101	8	5	...		1	7,283	5,418
Yamèthin ...	1,012	13	148	...	...	...	8	...	23,280	9,728
Myingyan ...	484	4	29	7	...	...	...	...	4,321	2,711
Total ... 1918-19 ...	56,412	7,209	2,948	22,367	1,254	3	161	5,651	12,07,886	10,55,505
1917-18 ...	49,884	7,361	3,269	12,491	1,671	22	292	1,351	13,47,796	10,57,892

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ending the 30th June* 1919 (Paragraph 28 of Report, page 18).

PART I.—*Thugyis' Commission* (Lower Burma only).

Division and District.		Number of *thugyis.*	Commission due on account of the year's collections.	Deduction made from *thugyis'* commission.	Balance payable.	Amount actually disbursed within the year.	Average amount paid to each *thugyi.*
1		2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN	Akyab ...	...	...	...	...	..	...
	Kyaukpyu ...	4	2,615	501	2,114	1,357	339
	Sandoway ...	1	393	119	274	297	297
PEGU	Rangoon Town ...	7	3,132	...	3,132	3,051	436
	Hanthawaddy ...	1	2,560	...	2,560	2,422	2,422
	Insein ...	...	...	...	...	...	...
	Pegu ...	...	...	...	...	...	...
	Tharrawaddy ...	3	10,975	2,296	8,679	8,462	2,821
	Prome ...	1	835	...	835	818	818
IRRAWADDY	Bassein ...	4	5,252	1,109	4,143	4,065	1,016
	Henzada ...	2	6,918	1,840	5,078	5,078	2,539
	Myaungmya ...	1	6,696	1,685	5,011	5,011	5,011
	Ma-ubin ...	1	2,502	444	2,058	1,954	1,954
	Pyapôn ...	1	446	60	386	376	376
TENASSERIM	Toungoo ...	1	911	824	87	85	85
	Salween ...	6	4,431	...	4,431	5,386	898
	Thatôn ...	1	3,639	960	2,679	2,679	2,679
	Amherst ...	7	5,807	407	5,400	5,389	770
	Tavoy ...	4	2,073	140	1,933	1,933	483
	Mergui ...	..	...	...	...	...	...
MAGWE	Thayetmyo ...	9	5,505	456	5,049	5,049	561
Total	1918-19 ...	54	64,690	10,841	53,849	53,412	989
	1917-18 ...	68	95,215	19,478	75,737	71,737	1,055

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ending the 30th June* 1919 (Paragraph 28 of Report, page 18).

PART II.—*Village Headmen's Commission.*

Division and District.	Number of revenue collecting village headmen.	Commission due on account of the year's collections.	Amount actually disbursed within the year.	Average amount paid to each headman.
1	2	3	4	5
		Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	915	1,36,224	1,15,965	127
Northern Arakan ...	18	1,285	1,176	65
Kyaukpyu ...	362	31,261	42,531	117
Sandoway ...	193	18,914	19,507	101
PEGU ... Hanthawaddy ...	476	1,16,474	1,16,303	244
Insein	397	75,748	75,748	191
Pegu	462	1,08,836	1,08,524	235
Tharrawaddy ...	510	76,641	76,641	150
Prome	494	43,834	43,808	89
IRRAWADDY ... Bassein	669	1,03,306	1,02,792	154
Henzada	630	1,01,180	1,00,523	160
Myaungmya ...	578	1,14,530	1,14,530	198
Ma-ubin	328	46,316	46,104	144
Pyapôn	394	84,303	84,303	213
TENASSERIM ... Toungoo	580	86,027	85,450	147
Salween	1	154	154	154
Thatôn	402	95,610	79,844	199
Amherst	294	66,588	65,662	223
Tavoy	156	26,971	26,557	170
Mergui	156	26,982	25,565	164
MAGWE ... Thayetmyo ...	567	54,204	54,204	96
Pakôkku	772	1,02,788	1,01,421	131
Minbu	365	72,930	72,930	200
Magwe	525	79,927	79,920	152
MANDALAY ... Mandalay	366	73,760	66,384	181
Bhamo	249	14,710	14,710	59
Myitkyina ...	507	46,480	46,452	91
Katha	509	46,480	46,452	91
Ruby Mines ...	149	10,572	10,557	71
SAGAING ... Shwebo	637	1,45,871	1,45,871	229
Sagaing	299	77,791	77,415	259
Lower Chindwin ...	365	69,774	69,617	191
Upper Chindwin ...	383	41,333	41,333	108
MEIKTILA ... Kyauksè	290	62,475	62,125	214
Meiktila	391	63,506	63,444	162
Yamèthin	386	92,428	92,285	239
Myingyan	473	73,976	73,976	156
Total ... 1918-19 ...	15,248	24,90,189	24,50,783	161
1917-18 ...	15,291	24,38,447	23,05,206	151

STATEMENT X.—*Area granted or leased during the year ending the 30th June 1919.*
(Paragraph 29 of Report, pages 19 and 20).

Division and District.		Area granted or leased for cultivation.	Area granted free of revenue for religious edifices.	Area granted revenue free for public purposes.	Area granted or leased as *thugyisa*.
1		2	3	4	5
		Acres.	Acres.	Acres.	Acres.
ARAKAN ...	Akyab	...	·46	·15	...
	Northern Arakan	...	...	...	...
	Kyaukpyu ...	152·47	·80	...	...
	Sandoway ...	84·28	3·56	·72	...
PEGU ...	Rangoon Town ...	·33	·35	...	...
	Hanthawaddy ...	2,958·09	·43	...	...
	Insein	1,830·18	...	5·52	11·20
	Pegu	3·00	3·31	1·26	57·84
	Tharrawaddy ...	...	·12	1·60	...
	Prome	...	·92	...	...
IRRAWADDY ...	Bassein ...	30·46	2·77	...	25·00
	Henzada ...	...	7·98	...	...
	Myaungmya ...	9·80	2·87	...	46·08
	Ma-ubin ...	...	·83	...	25·71
	Pyapôn ...	...	·27	...	...
TENASSERIM ...	Toungoo ...	3,685·95	10·76	2·92	7·99
	Salween ...	83·54	...	...	...
	Thatôn ...	3,796·96	9·68	1·50	...
	Amherst ...	512·10	·27	·50	...
	Tavoy ...	351·59	·29	...	...
	Mergui ...	2,285·17	·21	...	...
MAGWE ...	Thayetmyo ...	·60	·05	...	...
	Pakôkku ...	19·57	4·77	...	...
	Minbu ...	522·37	6·03	4·14	...
	Magwe ...	...	9·74	...	...
MANDALAY ...	Mandalay	47·11	4·45	...	...
	Bhamo ...	...	...	·09	171·60
	Myitkyina ...	19·83	1·55	3·94	67·21
	Katha ...	...	2·32	·82	...
	Ruby Mines ...	...	...	...	...
SAGAING ...	Shwebo ...	...	10·97	...	...
	Sagaing ...	...	...	...	24·74
	Lower Chindwin	...	·10	...	...
	Upper Chindwin	9·55	·36	...	...
MEIKTILA ...	Kyauksè ...	...	1·02	...	...
	Meiktila ...	...	8·62	·41	...
	Yamêthin ...	...	9·24	...	...
	Myingyan ...	...	3·78	...	...
Total ...	1918-19 ...	16,402·95	108·88	23·57	437·37
	1917-18 ...	6,259·55	121·74	21·98	233·57

STATEMENT XA.—*Total value of assignments of Land Revenue during the year ending the 30th June* 1919 (Paragraph 31 of Report, page 20).

Division and District.	Total value of assignments of land revenue at the beginning of the year.	Total value of assignments of land revenue added during the year.	Total value of assignments of land revenue subtracted during the year.	Total value of assignments of land revenue at the end of the year.
1	2	3	4	5
A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
MAGWE ... Pakôkku ...	5,983 8 1*	...	...	5,983 8 1
Minbu ...	2,152 11 0	...	...	2,152 11 0
Magwe ...	1,322 8 0	...	...	1,322 8 0
MANDALAY ... Mandalay ...	324 13 0	...	...	324 13 0
Bhamo ...	3,334 13 6	257 6 0	...	3,592 3 6
Myitkyina ...	1,332 7 1	100 13 2	...	1,433 4 3
Katha ...	2,704 9 7	...	...	2,704 9 7
Ruby Mines ...	1,403 0 3	...	...	1,403 0 3
SAGAING ... Shwebo ...	331 12 7	...	...	331 12 7
Sagaing ...	455 8 2	37 2 0	...	472 10 2
Upper Chindwin ...	2,157 5 4	...	...	2,157 5 4
MEIKTILA ... Kyauksè ...	158 15 0	...	...	158 15 0
Meiktila ...	320 14 3	...	...	326 14 3
Yamèthin ...	871 3 6	...	...	871 3 6
Myingyan ...	322 2 7	...	...	322 2 7
Total, A ...	23,162 3 11*	395 5 2	...	23,557 9 1
B.—FOR OTHER PURPOSES.				
ARAKAN ... Akyab ...	463 5 3	20 15 7	...	484 4 8
Kyaukpyu ...	117 11 9	2 6 2	...	120 1 11
Sandoway ...	63 11 5	7 9 0	...	71 4 5
PEGU ... Rangoon Town ...	3,604 14 2	...	...	3,604 14 2
Hanthawaddy ...	351 14 3	16 13 2	...	368 11 5
Insein ...	635 4 1	...	...	635 4 1
Pegu ...	1,430 13 4	8 10 0	...	1,445 7 4
Tharrawaddy ...	1,520 4 4	11 1 0	...	1,531 5 4
Prome ...	441 3 5	17 5 0	...	458 8 5
IRRAWADDY ... Bassein ...	335 9 9	11 3 6	...	346 13 3
Henzada ...	244 8 4	16 8 1	...	261 0 5
Myaungmya ...	510 12 3	12 14 4	...	523 10 7
Ma-ubin ...	580 7 9	3 3 3	...	583 11 0
Pyapôn ...	393 6 3	8 11 9	...	402 2 0
TENASSERIM ... Toungoo ...	782 14 3	28 14 6	...	811 12 9
Salween ...	68 5 8	...	...	68 5 8
Thatôn ...	618 12 1	75 14 1	...	694 10 2
Amherst ...	2,223 2 9	9 12 6	...	2,232 15 3
Tavoy ...	80 1 6	1 1 0	...	81 2 6
Mergui ...	201 12 3	0 6 0	...	202 2 3
MAGWE ... Thayetmyo ...	182 13 2	0 0 9	...	182 13 11
Pakôkku ...	1,535 10 11	12 2 0	...	1,547 12 11
Minbu ...	3,017 3 5	11 0 0	...	3,028 3 5
Magwe ...	213 15 0	10 13 0	...	224 12 6
MANDALAY ... Mandalay ...	869 15 4	40 13 2	...	910 12 6
Bhamo ...	137 0 4	1 8 0	...	138 8 4
Myitkyina ...	754 6 10	7 7 0	...	761 13 10
Katha ...	294 5 9	4 0 0	...	298 5 9
Ruby Mines ...	96 9 6	...	...	96 9 6
SAGAING ... Shwebo ...	816 13 10	11 11 5	...	828 9 3
Sagaing ...	1,736 13 6	...	...	1,736 13 6
Lower Chindwin ...	42 0 0	0 2 2	...	42 8 2
Upper Chindwin ...	490 7 1	3 9 7	...	494 0 8
MEIKTILA ... Kyauksè ...	786 8 11	7 5 9	...	793 14 8
Meiktila ...	258 10 10	9 8 5	...	268 3 3
Yamèthin ...	617 11 10	16 5 0	...	634 0 10
Myingyan ...	474 1 2	1 4 0	...	475 5 2
Total, B ...	27,600 8 7*	390 15 2	...	27,991 7 9
Total ... 1918-19 ...	50,762 12 6*	786 4 4	...	51,549 0 10
1917-18 ...	50,124 3 10	538 8 8	...	50,662 12 6

* Revised figures.

STATEMENT XI.—*Sales, Mortgages and Redemptions of Land during the year ending the 30th June 1919*
(Paragraph 22 of Report, pages 13—15).

Districts.	Sales.		Mortgages				Redemptions.
	Area.	Amount of purchase-money or value of consideration.	During the year of report.		At the end of the year.		Area redeemed during the year.
			Area.	Amount for which mortgaged.	Total area under mortgage.	Amount for which mortgaged.	
1	2	3	4	5	6	7	8
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.
Akyab	26,793	11,55,814	11,945	2,64,212	108,156	33,92,576	4,070
Kyaukpyu	1,396	48,393	437	17,567	11,006	2,43,460	510
Sandoway	941	57,021	187	5,615	2,611	82,820	219
Insein	27,517	20,27,830	25,077	10,31,614	188,582	80,16,979	9,672
Hanthawaddy ...	43,627	34,66,951	46,476	25,81,616	255,423	1,29,59,439	39,076
Tharrawaddy	22,695	18,00,448	37,298	18,71,719	219,057	1,00,91,533	16,198
Pegu	58,920	33,94,618	55,440	22,81,738	264,351	1,09,87,774	12,073
Prome	11,555	12,15,454	11,832	10,44,038	84,679	63,89,875	11,307
Bassein	44,273	17,22,551	44,975	10,20,698	191,936	46,48,999	28,378
Henzada	19,781	14,39,341	17,799	11,24,590	134,178	72,83,448	9,758
Myaungmya	39,829	25,73,319	53,592	21,04,283	262,896	97,39,431	20,588
Ma-ubin	24,394	11,09,981	28,046	10,38,111	216,660	69,95,114	11,900
Pyapôn	40,423	22,82,523	62,423	22,93,142	367,496	1,25,62,551	46,598
Toungoo	25,152	13,65,430	17,226	6,64,236	268,677	57,18,858	5,891
Thatôn	23,978	11,92,970	15,896	4,40,624	111,285	43,62,691	18,207
Amherst	15,923	9,64,802	8,559	5,33,033	45,892	23,23,650	3,617
Tavoy	2,069	3,34,470	543	1,18,563	11,209	11,00,638	2,047
Mergui	2,077	90,262	439	19,450	6,496	2,83,760	50
Thayetmyo	1,643	1,22,932	151	11,130	1,751	1,00,511	36
Pakôkku	3,285	2,08,508	94	12,302	2,094	77,011	294
Minbu	1,484	1,03,360	1,394	1,07,162	8,604	3,32,750	578
Magwe	1,569	51,730	4	94	190	3,589	...
Mandalay	7,804	3,15,896	1,581	61,209	7,364	2,42,876	990
Katha	355	4,910	416	6,378	1,111	20,363	...
Shwebo	4,350	1,59,208	1,260	30,651	6,091	1,49,114	114
Sagaing	4,840	3,07,618	271	28,865	1,633	1,16,950	54
Lower Chindwin ...	3,287	2,12,668	20	1,730	86	4,298	...
Upper Chindwin ...	68	7,015	...	...	...	...	...
Kyauksè	5,764	1,87,386	1,665	22,247	12,010	3,10,152	655
Meiktila	632	46,531	65	4,021	4,157	1,24,543	32
Yamèthin	8,814	5,53,160	2,113	1,21,380	23,279	13,74,106	498
Myingyan	4,835	1,79,146	2,029	60,775	940	37,511	1,262
Lower Burma including Thayetmyo.	432,986	2,63,65,110	438,341	1,84,65,979	2,752,341	10,72,84,107	240,195
Upper Burma excluding Thayetmyo.	47,088	23,37,136	10,912	4,56,814	67,559	27,93,263	4,477
Total 1918-19 ...	480,074	2,87,02,246	449,253	1,89,22,793	2,819,900	11,00,77,370	244,672
Total 1917-18 ...	439,611	2,75,30,224	421,452	1,73,63,123	2,517,455	10,22,07,904	242,136

STATEMENT XII.—*Classification of Occupiers of Land, and details of Tenancies at full and fixed rents during the year ending the 30th June* 1919 (Paragraph 23 of Report, pages 15 and 16).

District.	Area occupied by			Tenancies at full rents.					
	Agriculturists.	Non-agriculturists.		Number of cases in which the land has been let continuously.		Number of tenants who have rented their lands continuously.		Area let at full rents.	Amount of money for which rented.
		Resident.	Non-resident.	Five years and over.	Under five years.	Five years and over.	Under five years.		
1	2	3	4	5	6	7	8	9	10
	Acres.	Acres.	Acres.	No.	No.	No.	No.	Acres.	Rs.
Akyab ...	607,570	32,667	99,635	10,259	21,241	4,004	27,575	283,546	27,84,753
Kyaukpyu ...	175,042	7,869	5,906	907	2,166	514	2,484	17,121	1,09,694
Sandoway ...	59,646	3,079	2,596	1,104	2,444	497	3,020	13,666	97,314
Insein ...	375,429	45,402	147,056	3,095	4,398	1,466	6,380	177,813	18,86,973
Hanthawaddy	466,440	61,020	292,465	6,809	5,820	2,746	11,663	455,267	74,57,597
Tharrawaddy ...	407,384	21,722	94,339	9,452	12,415	2,729	19,138	224,569	40,97,451
Pegu ...	597,315	30,024	230,106	6,795	9,815	1,529	15,943	440,290	69,70,850
Prome ...	344,142	9,531	28,957	2,435	5,835	1,484	8,120	49,503	7,99,690
Bassein ...	667,781	36,212	98,210	6,110	9,959	1,655	15,983	323,071	32,18,574
Henzada ...	545,636	34,210	54,083	8,192	10,978	3,728	16,908	200,203	28,84,544
Myaungmya ...	553,033	70,698	122,893	6,510	8,040	1,979	13,981	344,730	59,12,175
Ma-ubin ...	325,986	67,022	91,096	3,565	2,986	998	6,416	129,298	21,47,793
Pyapôn ...	429,861	77,829	165,538	5,282	5,382	1,575	9,315	348,972	50,16,650
Toungoo ...	308,311	46,674	87,822	2,318	3,737	548	5,581	104,411	13,86,542
Thatôn ...	550,878	18,602	105,912	1,683	2,830	298	4,334	126,696	15,70,777
Amherst ...	435,394	18,529	45,475	1,744	3,271	582	4,886	90,958	13,15,437
Tavoy ...	94,559	6,460	24,855	1,747	1,970	765	3,058	32,606	3,68,544
Mergui ...	87,349	2,251	9,294	393	449	208	639	6,526	60,960
Thayetmyo ...	190,702	5,808	7,661	16	3	...	24	123	922
Pakôkku ...	732,289	11,074	14,615	594	291	565	378	5,628	28,100
Minbu ...	377,946	28,065	37,769	719	484	334	915	7,929	1,57,713
Magwe ...	1,068,691	16,364	22,607	55	1,127	51	1,246	8,219	35,396
Mandalay ...	231,692	5,082	20,632	567	892	568	1,873	12,217	1,86,548
Katha ...	223,813	2,320	372	53	152	25	173	2,085	17,161
Shwebo ...	1,012,065	20,404	30,208	3	67	3	70	553	3,015
Sagaing ...	728,679	26,660	30,385	161	385	156	390	2,423	12,398
Lower Chindwin ...	651,904	72,413	58,037	22	44	22	45	210	2,231
Upper Chindwin ...	31,049	5,425	5,231	14	18	4	27	91	577
Kyauksè ...	240,175	5,134	15,792	158	64	157	262	4,247	38,018
Meiktila ...	637,626	3,620	3,920	37	56	274	212	201	2,400
Yamèthin ...	468,288	24,269	32,829	2,137	2,119	718	3,491	43,647	7,43,844
Myingyan ...	994,584	54,108	27,350	798	2,026	610	1,957	14,696	62,087
L. B. including Thayetmyo.	7,222,458	595,609	1,713,899	78,416	113,739	27,305	175,448	3,369,369	4,80,87,240
U. B. excluding Thayetmyo.	7,393,801	274,938	299,747	5,318	7,725	3,487	11,039	102,146	12,89,488
Total 1918-19	14,616,259	870,547	2,013,646	83,734	121,464	30,792	186,487	3,471,515	4,93,76,728
Total 1917-18	14,659,168	850,335	1,909,709	85,351	125,045	29,812	189,877	3,514,176	3,44,56,415

STATEMENT XIII.—*Agricultural Advances during the*

District.	Principal.									
	Outstanding at the commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at the end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	9,901	3,60,637	3,70,538	3,03,053	...	2,12,660	2,12,660	1,57,878	440	89,353
Northern Arakan ...	274	...	274	274	...	9	9	265	265	...
Kyaukpyu	1,45,524	30,410	1,75,934	2,31,967	...	36,758	36,758	1,39,176	31,234	80,604
Sandoway	3,417	5,800	9,217	6,348	150	4,988	5,138	4,079	...	1,210
Insein	...	...	...	...	...	...	...	...	...	...
Hanthawaddy	...	...	...	...	..	...	...	...	...	...
Tharrawaddy ...	5,33,535[a]	2,36,199	7,69,734	2,31,840	...	87,901	87,901	6,81,833	...	1,43,939
Pegu ...	11,260	17,210	28,470	18,740	...	15,997	15,997	†12,323	800	2,613
	13,440	43,650	57,090	60,040	...	47,928	47,928	9,162	2,250	9,162
	3,03,099[a]	3,41,991	6,45,090	26,649	...	1,890	1,890	6,43,200	...	26,649
Prome	1,22,534	1,20,200	2,42,734	1,13,060	...	1,15,762	1,15,762	1,26,972	3,345	377
Bassein	20,221	22,900	43,121	27,999	...	22,127	22,127	20,994	2,456	3,666
Henzada	5,285	15,800	21,085	16,785	...	17,360	17,360	‡ 3,775	...	...
Myaungmya ...	33,093	30,600	63,693	44,427	...	23,104	23,104	40,589	1,627	18,428
Ma-ubin	33,206	22,050	55,256	33,073	72	24,166	24,238	31,018	8,234	3,451
Pyapôn	19,295	27,765	47,060	46,610	300	41,990	42,290	4,770	5,465	4,120
Toungoo	9,660	13,610	23,270	16,027	..	16,725	16,725	§6,445	187	50
Salween	...	...	...	...	...	...	...	...	...	...
Thatôn	24,750	15,175	39,925	47,640	7,525	12,435	19,960	19,965	14,250	14,300
Amherst	28,818	21,095	49,913	42,462	135	31,904	32,039	17,874	3,718	8,726
Tavoy	950	1,000	1,950	1,450	...	1,050	1,050	900	...	400
Mergui	23,370	7,155	30,525	26,109	...	22,687	22,687	7,838	...	3,371
Thayetmyo	44,111	21,990	66,101	22,374	183	22,233	22,416	43,685	...	920
Pakôkku	71,394	47,550	1,18,944	88,874	...	73,311	73,311	45,633	150	14,962
Minbu ...	16,127	11,000	27,127	11,925	...	12,167	12,167	14,960	...	...
	1,43,460[a]	...	1,43,460	78,575	...	47,251	47,251	96,209	...	31,325
Magwe	22,763	19,050	41,813	20,255	...	20,255	20,255	21,558	...	...
Mandalay ...	58,526	31,200	89,726	62,975	...	23,174	23,174	66,552	7,678	32,122
	3,416[a]	...	3,416	2,629	...	1,056	1,056	2,360	...	1,573
Bhamo	11,224	9,070	20,294	8,499	...	7,974	7,974	12,320	525	...
Myitkyina ...	13,174	6,150	19,324	8,455	...	7,505	7,505	11,819	100	850
	2,04,708[a]	1,54,537	3,59,245	36,933	...	7,835	7,835	3,51,410	...	29,128
Katha	32,599	27,320	59,919	29,806	...	24,983	24,983	‖39,499	25	5,844
Ruby Mines	13,085	1,800	14,885	5,302	...	5,002	5,002	9,883	...	395
Shwebo	1,57,023	89,900	2,46,923	1,07,994	...	64,332	64,332	1,82,591	13,355	31,190
Sagaing	28,890	9,390	38,280	20,759	...	18,044	18,044	20,236	1,465	1,250
Lower Chindwin ...	28,868	32,327	61,195	34,799	...	34,751	34,751	26,444	3,481	48
Upper Chindwin ...	46,901	19,000	65,901	29,081	...	28,488	28,488	37,413	...	981
Kyauksè ...	47,177	20,200	67,377	44,409	...	29,109	29,109	38,268	12,680	2,700
	550[a]	..	550	550	..	...	...	550	...	550
Meiktila	*1,49,418	29,725	1,79,143	91,926	...	85,253	85,253	93,890	4,963	...
Yamèthin ...	2,00,028	1,40,500	3,40,528	2,68,746	...	1,57,581	1,57,581	1,82,947	16,056	76,999
	13,771[a]	...	13,771	5,746	...	870	870	12,901	...	4,876
Myingyan	43,278	12,150	55,428	40,728	...	35,683	35,683	19,745	2,395	2,650
Total 1918-19	14,89,584	12,83,379	27,72,963	19,32,971	8,365	12,97,495	13,05,860	14,71,466	1,37,144	4,10,742
	12,02,539[a]	7,32,727	19,35,266	3,82,922	....	1,46,803	1,46,803	17,88,463	...	2,38,040
Total 1917-18	14,39,131	9,24,755	23,63,886	15,38,852	1,100	8,73,147	8,74,247	14,89,639	1,72,521	4,73,944
	7,00,977[a]	5,97,572	12,98,549	2,45,000	...	96,010	96,010	12,02,539	...	1,49,089

* Included Rs. 50 paid in excess.
a Loans to Co-operative Societies.
† Excludes Rs. 150 remitted after 31st March 1919.
‡ Corrected figures.

STATEMENT XIIIA.—*Advances under the Land Improvement Loans Act*

District.	Principal.									
	Outstanding at commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at the end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hanthawaddy	9,000	...	9,000	...	...	...	...	9,000	...	...
Prome	900	1,000	1,900	460	...	460	460	1,440	...	...
Amherst	2,646	...	2,646	1,931	...	661	661	1,985	1,136	134
Thayetmyo	3,380	600	3,980	2,032	200	1,801	2,001	1,979	...	330
Pakôkku	2,000	...	2,000	265	...	200	200	1,800	...	...
Minbu	346	...	346	51	...	50	50	296	...	1
Katha	95	...	95	59	...	59	59	36	...	...
Ruby Mines	350	...	350	175	...	175	175	175	...	...
Kyauksè	2,000	...	2,000	500	...	500	500	1,500	...	...
Meiktila	5,268	5,000	10,268	1,294	...	1,394	1,394	8,874	200	...
Yamèthin	900	...	900	550	...	250	250	650	...	300
Myingyan	15,390	1,000	16,390	5,544	...	5,251	5,251	11,139	199	409
					...					
Total 1918-19 ...	42,275	7,600	49,875	12,861	200	10,801	11,001	38,874	1,535	1174
Total 1917-18 ...	34,736	13,950	48,686	11,628	...	6,410	6,410	42,276	3,185	2,264

Transferred from the

financial year 1918-19 (Paragraph 24 of Report, pages 16 and 17).

Interest.								Total Principal and Interest.			
Amount of interest suspended and overdue at the commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at the end of the year.	Remitted during the year.	Collected during the year.	Under suspension at the end of the year.	Overdue at the end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
624	17,335	17,959	...	11,496	11,496	5	6,270	...	2,24,156	445	95,623
142	24	166	...	...	...	166	...	...	9	431	...
6,790	2,302	9,092	...	5,010	5,010	...	3,199	...	41,768	31,234	83,803
250	479	709	10	481	491	...	91	160	5,469	...	1,301
...	...	...	...	...	...	...	...	...	...	...	...
...	...	..	...	...	...	...	...	...	...	...	...
26,897	31,367	58,264	...	26,752	26,752	...	31,512	...	1,14,653	..	1,75,451
72	1,371	1,443	...	1,335	1,335	...	128	...	17,332	800	2,741
604	2,849	3,453	...	3,077	3,077	...	419	...	51,005	2,250	9,581
11,231	35,725	46,956	...	21,855	21,855	...	25,101	...	23,745	...	51,750
9,362	10,965	20,327	...	11,851	11,851	...	89	...	1,27,613	3,345	466
1,650	2,636	4,286	...	2,695	2,695	..	323	...	24,822	2,456	3,989
19	1,369	1,388	16	1,420	1,436	...	...	16	18,780	...	...
2,763	2,763	5,526	...	3,311	3,311	...	1,040	...	26,415	1,627	19,468
497	2,404	2,901	6	2,036	2,042	...	339	78	26,802	8,234	3,790
1,069	2,105	3,174	15	2,984	2,999	...	199	315	44,974	5,465	4,319
589	1,295	1,884	...	1,472	1,472	...	6	...	18,197	187	56
...	...	...	...	...	...	...	...	...	...	...	...
1,202	2,157	3,359	460	2,112	2,572	...	797	7,985	14,547	14,250	15,097
2,195	2,304	4,499	16	2,849	2,865	...	709	151	34,753	3,718	9,435
35	71	106	...	64	64	...	42	...	1,114	...	442
1,030	763	1,793	...	1,502	1,502	...	304	...	24,189	...	3,675
102	2,408	2,510	51	2,388	2,439	...	142	234	24,621	...	1,062
5,189	5,097	10,286	...	6,064	6,064	...	1,282	...	79,375	150	16,244
92	1,003	1,095	...	1,103	1,103	...	...	...	13,270	...	...
15,439	5,328	20,767	...	10,218	10,218	...	10,549	...	57,469	...	41,874
1,559	1,370	2,929	...	1,408	1,408	...	...	...	21,663	...	...
4,535	3,411	7,946	...	3,825	3,825	...	1,854	...	26,999	7,678	33,976
153	154	307	...	...	...	...	307	...	1,056	...	1,880
1,042	791	1,833	...	791	791	...	...	...	8,765	525	...
1,356	1,063	2,419	...	943	943	...	124	...	8,448	100	974
11,713	19,102	30,815	...	11,713	11,713	...	19,102	...	19,548	...	48,230
2,918	2,852	5,770	...	2,867	2,867	...	778	...	27,850	25	6,622
10	656	666	...	648	648	...	23	...	5,650	...	418
4,645	11,794	16,439	...	11,508	11,508	...	5,198	...	75,840	13,355	36,388
...	1,696	1,696	...	1,615	1,615	...	81	...	19,659	1,465	1,331
2,093	3,089	5,182	...	3,083	3,083	...	7	...	37,834	3,481	55
4,598	3,482	8,080	...	3,825	3,825	...	106	...	32,313	...	1,087
3,158	2,681	5,839	..	3,269	3,269	744	221	...	32,378	13,424	2,921
16	30	46	...	...	..	...	46	...	...	...	596
14,266	7,625	21,891	...	7,896	7,896	...	3	...	93,149	4,963	3
14,988	10,692	25,680	...	15,424	15,424	...	6,663	...	1,73,005	16,056	83,662
403	540	943	...	41	41	...	902	...	911	...	5,778
383	2,041	2,424	...	2,272	2,272	...	166	...	37,955	2,395	2,816
89,807	1,14,943	2,04,750	574	1,23,224	1,23,798	915	30,603	8,939	14,20,719	1,38,059	4,41,345
65,852	92,246	1,58,098	...	70,579	70,579	...	87,519	...	2,17,382	...	3,25,559
57,188	95,736	1,52,924	116	84,148	84,264	957	34,862	1,216	9,57,295	1,73,478	5,08,806
13,229	84,287	97,516	...	31,638	31,638	...	65,878	...	1,27,648	...	2,14,967

§ Includes Rs. 4,600 drawn by Assistant Superintendent, Kachin Hills, by mistake and excludes Rs. 37 paid in excess
‖ Excludes Rs. 100 refunded.

during the financial year 1918-19 (Paragraph 25 of Report, page 17).

Interest.								Total Principal and Interest.			
Arrears of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at the end of the year.	Remitted during the year.	Collected during the year.	Under suspension at the end of the year.	Overdue at the end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	..	...	...	...	...	..	...	...
134	70	204	...	70	70	...	...	...	530	...	...
224	106	330	...	198	198	...	7	...	859	1,136	141
72	123	195	13	183	196	...	26	213	1,984	...	356
..	65	65	...	65	65	...	...	....	265	...	...
...	17	17	...	17	17	...	...	...	67	...	1
6	3	9	...	5	5	...	...	...	64	...	...
3	16	19	...	19	19	...	...	...	194	...	...
300	150	450	...	150	150	...	...	...	650	...	...
982	273	1,255	...	317	317	...	...	...	1,711	200	...
94	34	128	...	44	44	...	34	...	294	...	334
182	748	930	...	823	823	...	107	...	6,074	199	516
			...					...			
1,997	1,605	3,602	13	1,891	1,904	...	174	213	12,692	1,535	1,348
1,551	1,710	3,261	...	971	971	512	392	...	7,381	3,697	2,656

STATEMENT XIIIB.—*Account of Local Government with Agricultural Borrowers, during the financial year* 1918-19. (Paragraph 24 of Report, pages 16 and 17.)

	Particulars.	Agriculturists Loans Act.	Land Improvement Loans Act.	Total both Acts.
	1	2	3	4
		Rs.	Rs.	Rs.
PRINCIPAL	1. Outstanding at commencement of the year	14,89,584 (a) 12,02,539	42,275 ...	15,31,859 12,02,539 (a)
	2. Advanced during the year	12,83,379 (a) 7,32,727	7,600 ...	12,90,979 7,32,727 (a)
	3. Total advanced	27,72,963 (a) 19,35,266	49,875 ...	28,22,838 19,35,266 (a)
	4. Amount due for collection within the year (including arrears).	19,32,971 (a) 3,82,922	12,861 ...	19,45,832 3,82,922 (a)
	5. Remitted during the year	8,365 (a) ...	200 ...	8,565 ... (a)
	6. Collected during the year	12,97,495 (a) 1,46,803	10,801 ...	13,08,296 1,46,803 (a)
	7. Total remitted and collected	13,05,860 (a) 1,46,803	11,001 ...	13,16,861 1,46,803 (a)
	8. Balance outstanding at the end of the year	14,71,466 (a) 17,88,463	38,874 ...	15,10,340 17,88,463 (a)
	9. Amount suspended by competent authority	1,37,144 (a) ...	1,535 ...	1,38,679 ... (a)
	10. Amount overdue	4,10,742 (a) 2,38,040	1,174 ...	4,11,916 2,38,040 (a)
INTEREST	11. Arrears of interest suspended and overdue at commencement of the year.	89,807 (a) 65,852	1,997 ...	91,804 65,852 (a)
	12. Interest falling due within the year	1,14,943 (a) 92,240	1,605 ...	1,16,548 92,246 (a)
	13. Total interest for collection within the year	2,04,750 (a) 1,58,098	3,602 ...	2,08,352 1,58,098 (a)
	14. Remitted during the year	574 (a) ...	13 ...	587 ... (a)
	15. Collected during the year	1,23,224 (a) 70,579	1,891 ...	1,25,115 70,579 (a)
	16. Total remitted and collected	1,23,798 (a) 70,579	1,904 ...	1,25,702 70,579 (a)
	17. Suspended by competent authority	915 (a) ...	... ...	915 ... (a)
	18. Arrears of interest overdue at end of the year	30,603 (a) 87,519	174 ...	30,777 87,519 (a)
TOTAL PRINCIPAL AND INTEREST.	19. Remitted during the year	8,939 (a) ...	213 ...	9,152 ... (a)
	20. Collected during the year	14,20,719 (a) 2,17,382	12,692 ...	14,33,411 2,17,382 (a)
	21. Under suspension at end of the year	1,38,059 (a) ...	1,535 ...	1,39,594 ... (a)
	22. Overdue at end of the year	4,41,345 (a) 3,25,559	1,348 ...	4,42,693 3,25,559 (a)

(a) Loans to Co-operative Societies.

STATEMENT XIIIc.—*Loans made under the Agriculturists and Land Improvement Loans Acts during the financial year* 1918-19 (Paragraph 23 of Report, pages 15 and 16.)

	Amount advanced to Local Government by the Government of India.			Interest payable for the year by Local Government to Government of India at 5½ per cent. on mean outstanding.
	Outstanding at the commencement of the year.	Outstanding at the close of the year.	Mean outstanding.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Agriculturists' Loans Act	26,92,123	32,59,929	29,76,026	1,63,681
Land Improvement Loans Act	42,275	38,874	40,574	2,231
Total ...	27,34,398	32,98,803	30,16,600	1,65,912

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the financial year* 1918-19. (Paragraph 26, page 17.)

		Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts.
1		2	3	4
		Rs.	Rs.	Rs.
1. Interest payable by the Local Government to the Government of India.		1,63,681	2,231	1,65,912
2. Interest collected during the year		1,93,803	1,891	1,95,694
3. Balance of interest accruing to the Local Government, *i.e.*, difference between (1) and (2).		+30,122	— 340	+ 29,782
4. Remission of principal during the year		8,365	200	8,565
5. Net result (profit or loss) for the year 1918-19		+ 21,757	— 540	+ 21,217
6. Net result for previous years ...	1917-18	— 18,202	— 1,147	— 19,349
	1916-17	+46,364	— 979	+ 45,385
	1915-16	+61,511	+ 884	+ 62,395
	1914-15	+38,376	— 2,680	+ 35,696
	1913-14	+44,723	+ 400	+ 45,123
7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishment for well-boring or other outlay incurred from revenue in connection with *takavi* transactions.		.....	.....	.....

STATEMENT XV.—*Progress of Settlement Operations during*

District.	No. of Party.	Period of settlement operations.		Area for settlement.		Area soil classified at the beginning of the year (before 1st July 1917).	
		From	Number of years.	Total.	Occupied.	Total.	Occupied.
1	2	3	4	5	6	7	8
				Sq. miles.	Acres.	Sq. miles.	Acres.
Sagaing	5	November 1915 ...	3	1,817	772,000	1,807	766,000
Magwe	3	November 1915 ...	3½	2,710	967,000	2,710	967,000
Myaungmya	2	November 1916 ...	3	1,742	653,000	1,286	478,000
Shwebo	5	November 1918 ...	4	4,943	1,100,000	...	...
Minbu (Môn Canal area) ...	4	November 1918 ...	1½	213	112,000	...	...
Kyaukse	3	June 1919 ...	2½	567	262,000	...	...
		Total ...	...	11,992	3,866,000	5,803	2,211,000

STATEMENT XVI.—*Financial Results of new Settlements sanctioned during the year*

District.	Date of Settlement Officer's Report.	Area in which settlement sanctioned.		Expiring Revenue Demand.		
		Total.	Occupied.	*Thathameda.*	Land Revenue.	Total.
1	2	3	4	5	6	7
		Sq. miles.	Acres.	Rs.	Rs.	Rs.
Akyab	3rd March 1917 ...	1,950	736,071	...	18,26,317	18,26,317

G.B.C.P.O.—No. 142, F.C., 5-2-1920—400.

the year ending the 30th June 1919. (Paragraphs 15—19, pages 10—13.)

Area soil classified during the year from 1st July 1918 to 30th June 1919.		Expenditure.		Total cost to 30th June 1919.		Remarks.
Total.	Occupied.	At the beginning of the year (before 1st July 1918).	During the year from (1st July 1918 to 30th June 1919).	Per square mile.	Per occupied acre.	
9	10	11	12	13	14	15
Sq. miles.	Acres.	Rs.	Rs.	Rs.	As.	
10	6,000	1,96,802	24,117	122	5	Report figures second settlement.
...	...	2,02,231	49,271	93	4	Reports figures second settlement.
456	175,000	1,09,738	72,860	105	4	Revised figures mostly third, but also some second and first settlements.
1,607	266,000	...	54,270	34	3	Second settlement
108	59,000	...	12,075	112	3	Reclassification of the canal area.
...	...	...	3,488	...	...	Third settlement.
2,181	506,000	5,08,771	2,16,081	91	4	

ending the 30th June 1919. (Paragraphs 15—19, pages 10—13.)

Sanctioned Revenue Demand.			Increase or Decrease in total demand.		Remarks.
Thathameda.	Land Revenue.	Total.	Total.	Percentage.	
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.		
...	23,04,373	23,04,373	4,78,056	26·18	Takes effect from 1st July 1919.

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ending the 30th June 1919

RANGOON

OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA

1920

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ending the 30th June 1920

RANGOON

OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA

1921

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RESOLUTION

ON THE

REPORT ON THE LAND REVENUE ADMINISTRATION OF BURMA

For the year ended the 30th June 1920.

Extract from the Proceedings of the Government of Burma in the Land Revenue Department, No. 2R.-7, dated the 19th April 1921.

READ—

(1) The Season and Crop Report of Burma for the year ended the 30th June 1920.

(2) Letter No. 212—5R.-43, dated the 4th March 1921, from the Secretary to the Financial Commissioner, Burma, forwarding the Report on the Land Revenue Administration of Burma for the year ended the 30th June 1920.

Season and Crops.

RESOLUTION.—In spite of the generally satisfactory early rains the agricultural season of 1919-20 proved itself one of the poorest that the Province has had for many years. The late rains failed almost everywhere, and cattle disease seriously affected agricultural operations in several districts. Prome was the worst sufferer, experiencing complete failure of crops in a large portion of the district, and severe shortage in the rest. The losses were aggravated by bad outbreaks of cattle disease in some places and epidemics among the labouring classes in others. The adjoining districts of Tharrawaddy on the south and Thayetmyo on the north suffered also from serious crop shortage. Floods from the Attaran and Gyaing caused damage to nurseries, and some loss of agricultural implements and cattle in the Amherst District, and to a less degree in the Thatôn District. Drought caused a widespread failure of crops in part of the Magwe District. The total yield of rice, the staple crop of the Province, fell from 5,920,157 tons in 1918-19 to 5,454,118 tons in 1919-20. The price however was higher than ever owing to the continuance of Rice Control, though on a revised system, during 1920. For all those who had a surplus to sell there was some compensation in the high prices realized for their produce. Short crops in other rice-producing countries, accompanied by large demands from the consuming countries, caused world prices to rise to such a pitch, that in order to protect the interests of consumers in Burma, and to prevent local stocks from becoming dangerously depleted, it was necessary to maintain in 1920, though in a modified form, the rice control of the previous year. At the control price of Rs. 180 per 100 standard baskets of paddy the rice cultivator was able to command throughout the year a consistent price higher than he had ever enjoyed before. The consumers had to pay in the same proportion for their rice, but the control prevented these prices soaring to rates which would have caused serious economic troubles, and much suffering to the poor. The labouring classes, all those on small salaries, all cultivators who

consume but do not produce rice, and all rice cultivators whose crops failed, benefited by this limitation, while the profits of the rice control paid by the foreign consumers are held for the benefit of the people of Burma generally and the agricultural classes in particular.

The following table shows that the area under the other important crops, cotton, groundnuts and tobacco, increased. The decrease in the area under Sesamum is attributed to unfavourable early rains and to the expansion of groundnut cultivation :—

Year.	Sesamum.	Cotton.	Ground-nuts.	Tobacco.
	Sown area.	Sown area.	Sown area.	Sown area.
(1)	(2)	(3)	(4)	(5)
	Acres.	Acres.	Acres.	Acres.
1918-19 ...	1,267,195	371,821	249,427	107,015
1919-20 ...	1,185,157	423,543	280,295	113,289

The prices of sesamum, groundnuts and tobacco rose in sympathy with the price of rice, but the price of cotton fell.

Land Revenue.

2. In spite of local deficiencies in crops the land revenue demand increased by 3·09 lakhs and the collections by 2·87 lakhs over those of the previous year. The increase in demand was due partly to the introduction of new settlement rates in the Akyab District, and in the Nyaunglebin Subdivision of the Pegu District, partly to extensions of cultivation made possible in the Hanthawaddy and Ma-ubin Districts by the establishment of the Yandoon embankment, in the Shwebo District by the opening of the Ye-u Canal, and in Tharrawaddy District by subnormal flood and gradual silting up of low-lying areas, and partly to special surveys undertaken by the local staff in the Bassein District. Remissions, though double the average for the last ten years, were still far below the figure for 1918-19 when disastrous floods in Ma-ubin and Insein caused unprecedented sums to be remitted. In no less than eleven districts were special remission officers needed. The amendment, since the close of the year, of the revenue directions to provide that in areas where disastrous floods are of common occurrence the destroyed areas will in future not be assessed at all (instead of land revenue being first assessed and then remitted as now) should afford relief to cultivators and to revenue officers, besides reducing remissions. Considering the character of the season, collections were made with creditable promptitude. Sir Reginald Craddock is pleased to notice also that there was a reduction in the number of processes issued and a marked reduction in the number of sales of immoveable property. He will be glad to see still further reductions in these directions in future years. The experiment of postponing the date of commencement of land revenue collections, and of not insisting on the completion of collections by the 31st of March was held by the majority of officers to have been a real benefit to cultivators and to have been appreciated. It is reported to have actually facilitated collections because better prices were realized by waiting. The advisability of making the postponement permanent by altering the dates on which land revenue is due will require separate consideration. It was not found possible to continue it this year on account of the serious dislocation of finances

which it would have entailed at the very moment that the Provincial financial settlement has been placed on a new basis.

Capitation-tax and *Thathameda*

3. The capitation-tax demand again fell, but by Rs. 5,348 only, as compared with the fall of nearly a lakh in the previous year. A diminution in the number of persons exempted was more than counterbalanced by a decrease in the number of assessees (excluding the Arakan Division), which is conjectured to be due to a decrease in the number of temporary immigrants from India or from Upper Burma. The curious general diminution in the number of exemptees is explained under some heads, but not under others. The Lieutenant-Governor will be glad to have the causes for these decreases further examined and reported on. *Thathameda* assessees, on the other hand, after having diminished in numbers for two successive years, now show a healthy increase. The noticeable improvement in the checking of assessment rolls is satisfactory. The Financial Commissioner is doubtless taking steps to obviate such stupid mistakes as the one referred to by the Commissioner of Magwe and to check the tendency to convert *thathameda* into a poll-tax. It is gratifying that the Committee appointed to examine the future financial relations between the Central and Provincial Governments appears to have accepted Sir Reginald Craddock's view that capitation-tax and *thathameda* are local taxes which should be handed over to the coming District Councils to spend on local needs.

Fisheries.

4. Fisheries again had a good year, with the result that the collections reached the highest figure yet recorded. The systems devised for leasing fisheries by groups on co-operative lines, and for facilitating the furnishing of securities, having worked satisfactorily in most districts in which they were tried, have now been definitely provided for in the Burma Fishery Directions. While rents will be stabilised the expenses of Lessees should be substantially reduced, and Revenue Officers should have much needed relief from irksome duties. A preliminary step has been taken towards the establishment of a special Fisheries Department in the appointment of a Myook on special duty to enquire into the sea fishing industry. His Honour hopes that this industry may eventually be developed until the present large imports of saltfish are no longer needed, and the entire needs of the Province are supplied locally, to the material increase of the income of fishermen in Burma and of revenue to Government.

Miscellaneous Revenue.

5. Collections of miscellaneous revenue rose to Rs. 47½ lakhs. Of this roughly Rs. 34 lakhs came from petroleum, 3½ lakhs from rubies, 2 lakhs from wolfram and tin (which shows a big fall) and 1¼ lakhs from jade and amber. Increased activity in the issue of leases produced a slight increase in the collections of rents of Town Lands not credited to Local Funds. The Commissioner of Tenasserim, without submitting any definite proposals, urges that orders be passed to facilitate the issue of leases for residential and industrial purposes. The question of Town Lands generally will be thoroughly considered by the Committee which is now studying the revenue systems of various Provinces with a view to suggesting such improvements in the land revenue system of Burma as may be found desirable.

Settlements.

6. New settlement rates, sanctioned last year, were introduced in Akyab during the year of report. The Myaungmya Settlement Report was completed during the year. It, and the reports on the Magwe and Sagaing Settlements which were completed in 1918-19, were reviewed by the Settlement Conference in 1919-20. Orders on the Magwe Settlement have since been issued; the Sagaing and Myaungmya Settlement reports await final decision. Settlement operations continued in Minbu, Kyauksè and Shwebo and satisfactory progress was made. The first named settlement was completed soon after the close of the year 1919-20. The second settlement of the Tavoy District was commenced in November 1919. The principles on which settlements are made in Burma appear to Sir Reginald Craddock to require overhaul. This is among the subjects to be dealt with by the Committee referred to at the end of the preceding paragraph.

Transfers and Tenancies.

7. While the area sold has increased by nearly 25 per cent., the area redeemed shows a satisfactory increase of 16 per cent. There has been a general increase also in land values. Great keenness in the demand for land is evident from these and other signs. It is to be hoped that the boom will not go too far and lead to serious losses later on. His Honour trusts that the Financial Commissioner is taking steps to remedy the defects in the statistics which are named in the report. The steady, if slow decrease in the proportion held by agriculturists of the whole occupied area is a matter for regret, as also is the increase in the area let out at full rents. On the other hand, the Lieutenant-Governor notes with pleasure that few instances of oppression by landlords are recorded, and is inclined to accept the view that rents generally are not so excessive as might be supposed.

Advances under the Agriculturists' Loans Act and Land Improvement Loans Act.

8. In spite of the bad harvest there was a somewhat remarkable fall in the total amount advanced (excluding sums advanced to Co-operative Societies). The amount advanced under the Agriculturlists' Loans Act fell by 7 per cent, and that advanced under the Land Improvement Loans Act fell by 42 per cent. Sir Reginald Craddock is glad to see that measures are under consideration for making fuller use of the latter Act, and that the Financial Commissioner has, since the close of the year under review, issued two notifications simplifying the procedure for taking security under the former Act. As might be expected, the largest advance during the year of report was made to the Prome District, which suffered more than any other from the failure of crops, and has for years past been a large borrower of agricultural advances. Yamèthin, as usual, took a large sum in loans and Akyab, where the people had not yet recovered from the short crops and adverse prices of previous years, again took a large advance. In view of the agricultural conditions, recoveries were quite as good as usual.

9. The Lieutenant-Governor acknowledged in the Resolution on last year's Report the valuable services of Lieutenant-Colonel S. L. Aplin, C.S.I., I.A., who officiated as Financial Commissioner until 15th September 1919 during the year now under review and has since retired. He now records his acknowledgment to Mr. R. E. V. Arbuthnot, I.C.S., who has held charge of the office for the

remainder of the year, for his careful and thorough control of the departments subject to him. He also associates himself with the Financial Commissioner in regretting the loss to the Province of the services of Mr. W. V. Wallace, late Commissioner of the Irrawaddy Division, and of Lieutenant-Colonel F. R. Nethersole, C.I.E., I.A., lately officiating Commissioner of the Pegu Division, who have retired since the close of the year under review.

By order of the Lieutenant-Governor of Burma,

W. BOOTH-GRAVELY,
Revenue Secretary to the Govt. of Burma.

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ended the 30th June 1920.

CHAPTER I.

Introductory.

The administration of the Land Revenue up to the 15th September 1919 was under the control of the Hon'ble Lieutenant-Colonel S. L. Aplin, C.S.I., I.A., and from the 23rd September 1919 onwards it was under the control of the Hon'ble Mr. R. E. V. Arbuthnot, I.C.S. Mr. H. B. Holme, I.C.S., held charge of the current duties between the 16th and 23rd September 1919.

2. *Changes in Law, Rules, Directions, etc.*—I. There were no changes in the (Lower) Burma Land and Revenue Act or in the Upper Burma Land and Revenue Regulation.

The following amendments to the rules under these enactments were made :—

(*a*) The Lower Burma rule requiring grantees and lessees of land for cultivation purposes to maintain boundary posts till the entire area is brought under cultivation was supplemented by a further condition that such boundary posts should be maintained for the whole period of the grant or lease in tracts outside supplementary survey. This amended rule was prescribed as a new condition for leases for cultivation in Upper Burma.

(*b*) To the penalties prescribed for failure to utilize periods of exemption from revenue in the *bonâ fide* cultivation of the products for which the land was granted or leased, was added a new penalty of a fine not exceeding Rs. 200 in any case as an alternative to resumption of the whole or a part of the land.

(*c*) The rules permitting the extraction by grantee or lessee of all trees in granted or leased land were revised.

(*d*) In the rules relating to leases for the extraction of minor minerals power was given to the Financial Commissioner to prescribe the rent, royalty or fee for such leases.

(*e*) The date of collection of the *kaukyin* * assessment was made the same as that of the *kaukgyi* † assessment. The collection of the *kaing* ‡ and *mayin* § assessment together is permitted in any district with the approval of the Commissioner.

(*f*) Exemption from *thathameda* ‖ and capitation-tax of immigrants to Burma for two years after arrival to settle was restricted to immigrants of the agricultural and labouring classes.

(*g*) Rules were made under the Upper Burma Land and Revenue Regulation rendering occupiers of leasehold land in towns in Upper Burma (including Maymyo) liable to a penal rent for failure to apply for renewal on expiration of the lease.

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* *Kaukyin.*—The earlier harvest reaped about October.

† *Kaukgyi.*—The principal harvest.

‡ *Kaing.*—Cultivation of miscellaneous crops, tobacco, etc., on the banks of rivers or on islands.

§ *Mayin.*—Properly rice grown on lowlying land in the hot weather and harvested in June or July. But the term is applied also to other crops which mature about the same time.

‖ *Thathameda.*—A tax calculated at a prescribed rate per household. A lump demand is made on a village or other local area and the individual assessments are made by selected elders (*thamadis*).

The following amendments to the Directions under these enactments were made:—

(*a*) The direction enjoining Revenue officers to consult the officers of the Forest Department before issuing grants or leases of large areas containing valuable timber was amended by the substitution of "marketable timber" for "valuable timber" and by requiring a time limit to be fixed for extraction in cases in which extraction of timber by the Forest Department is considered desirable.

(*b*) Commissioners were authorised to determine the royalty or rent payable in respect of leases of minor minerals other than those mentiond in the Directions, subject to the approval of the Financial Commissioner.

(*c*) A notification under the Lower Burma Act exempted ex-headmen who have rendered not less than ten years' approved service as village headmen from the payment of capitation-tax. Similar service was prescribed as a necessary qualification for exemption from *thathameda* in Upper Burma in the case of ex-*thugyis* * and ex-*ywagaungs*.†

(*d*) The power to sanction transfers of state waste land to a Provincial Department of Government was delegated to the Financial Commissioner subject to certain restrictions.

II. *Fisheries.*—With a view to simplifying the finding of security for the payment of rents for fisheries, the Burma Fishery Directions were amended so as to provide for—

(*a*) the disposal of compact geographical areas of homogeneous and contiguous fisheries, by groups, the purchasers of the leases in each group forming a co-operative society of fishermen or giving mutual security for one another;

(*b*) accepting the personal security of a purchaser for not more than Rs. 500;

(*c*) fixing the maximum security to be furnished in the case of any fishery, at two-thirds of the value of the annual rent;

(*d*) the acceptance of the security of a co-operative society of fishermen in lieu of all other security for fishery rent; and

(*e*) Executive Engineers were empowered to strike off irrecoverable amounts of revenue in respect of fisheries overlying land in the occupation of the Public Works Department.

III. *Mines and Minerals.*—(*a*) The power to renew certificates of approval under Rule 9 of the Mining Rules has been delegated to Commissioners of Divisions, and to the Superintendents of the Shan States and Chin Hills in cases in which certificate holders have carried on operations under a prospecting license or mining lease within their respective jurisdictions.

(*b*) The power to sanction prospecting licenses for areas not included in a forest reserve have been delegated as follows:—

(1) To a Collector up to a limit of one square mile.

(2) To a Commissioner up to a limit of five square miles.

(*c*) The power to renew prospecting licenses has been delegated to Collectors.

(*d*) Mineral Concessions Direction 31 which laid down that maps to be attached to mining leases should be on a scale of 4 inches to the mile was amended so as to allow of maps on a scale of not less than 4 miles to the inch being accepted.

(*e*) Revised model forms of mining lease and prospecting license and a new form of agreement for use in connection with the transfer of a lease were prescribed during the year.

(*f*) The powers of the Local Government in regard to issue of prospecting licenses granted as a war measure to the Deputy Commissioners of wolfram districts in order to facilitate the production of wolfram, have now been withdrawn.

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* *Thugyi.*—Headman either of a circle (*taik*) or of a village (*ywa*).

† *Ywagaungs.*—Village officials, substitutes to headmen.

(*g*) The Defence of India (Wolfram) Rules, 1915, have been cancelled.

(*h*) The Development Commissioner has been given power to issue restricted certificates of approval to persons other than *Twinzas*,* *Twinzayos* † and their heirs.

The Burma Oil Fields Manual, 1920, has been completed and is now under distribution.

3. *Total Demand, Collections, etc.*—The total current demand from all heads of revenue was Rs. 5,00,84,773 against Rs. 4,91,37,317 for the previous year. Collections amounted to Rs. 4,82,68,411. This is over 18 lakhs less than the total demand. Remissions account for Rs. 12,04,148 of the shortage, and outstandings for Rs. 6,13,630. The postponement of the date for the payment of main crop revenue accounts for a considerable part of the outstandings. The capitation-tax and *thathameda* ‡ demand remained practically stationary. Fees, rents and royalties on "other minerals" fell heavily, owing to the wolfram slump but increase in collection on petroleum, rubies, jade and amber more than made up the deficit. Land revenue increased by three lakhs. The total collections show an increase of nearly 12 lakhs over last year, and as the carry over from last year in the form of outstandings was less than 2 lakhs while the carry over this year is nearly 6 lakhs, the financial progress of the province may be regarded as satisfactory.

CHAPTER II.

Ordinary Land Revenue.

4. *Land Revenue, Area assessed and Revenue Demand.*—Excluding the amount credited to cess and irrigation the demand for the year 1919-20 was Rs. 3,17,40,950, an increase of 3,09,062 over the previous year. The increase is slightly below the average, but the season was one of the worst that has been experienced for many years. Statement I.

Arakan Division.—In Akyab a slight decrease in the area assessed is accompanied by an increase of over one lakh in the demand. The cause was the introduction of new settlement rates. The theoretical demand under the new rates was 23 lakhs, an increase of 4¾ lakhs on the old demand. From this, however, a little over a lakh is to be deducted owing to the imposition of intermediate rates in cases in which the new rates increased the revenue payable on any holding by more than 50 per cent. The decrease of 7,521 acres in the area assessed, which was due to temporary relinquishment of land, and to resumption on account of default of revenue in the two previous years was a further cause for the lessened demand. Finally, inadequate late rains caused such a general shortage of crops in the district that a further rebate of 10 per cent. was sanctioned for all holdings not entitled to remission for crop failure under the ordinary rules. Considerable hardship would have resulted had cultivators been compelled to pay in full the new rate of revenue for the first time in a bad agricultural year, and the concession was much appreciated. The bad year in this division is also reflected in the decrease in the area assessed in Kyaukpyu, and in the fact that in Sandoway and Northern Arakan it remained almost stationary.

The division as a whole suffered from drought in the later months of the rains. The revenue demand for the whole division shows an increase of nearly a lakh and this figure should be considerably improved in a more ordinary year. The increase may be ascribed entirely to the introduction of the new rates.

Pegu Division.—In Hanthawaddy the Yandoon embankment improvements are reported to be the cause of a considerable part of the increase of 881 acres newly brought under assessment. The increase, both in area and in collections in Insein is accounted for by ordinary extensions of cultivation. Two-thirds of the increase in the Pegu demand is ascribed to the introduction of revised rates in

* *Twinza*.—Owner of an oil-well. † *Twinzayo*.—A hereditary owner of an oil-well.
‡ *Thathameda*.—See note on page 1.

Nyaunglebin. Considerable areas in *kwins* * closed to cultivation by order, are stated to have been taken up without authority. Measures have been taken to evict those who have thus occupied land in defiance of orders. In Tharrawaddy the increase of over 20,000 acres in the assessed area is due entirely to extensions of cultivation in a year of subnormal flood. The extensions lie generally in the Myitmaka basin and the Irrawaddy riverine area where land is subject to annual inundation. These areas appear to be gradually silting up and are being slowly but surely reclaimed. Considerable portions of these low-lying tracts were this year cultivated with gram.

Prome shows a serious fall, both in the acreage assessed and in the demand. For this district the year was one of disaster. There was serious drought in almost all parts of the district. In some places there were bad outbreaks of cattle disease, in others epidemics were rife amongst the labouring classes.

Irrawaddy Division.—The increase of over 15,000 acres in the area of land assessed to revenue in Bassein District is accounted for by special surveys undertaken by the local staff in the Kaing tract of the Ngathainggyaung Township, and by surveys and revision of surveys performed by the special survey party of 1918-19 in Kyônpyaw and Kyaunggôn Townships. There was also some extension of cultivation in the Ngaputaw Township. The effect of the improvement in survey was that in spite of the generally unfavourable character of the season in this district an increase of nearly Rs. 35,000 in the revenue demand resulted. Henzada shows a similar increase, both in area and demand mainly due to revision surveys by the local Revenue Surveyors and by the special survey party.

In Myaungmya the increase in the area under assessment is accounted for by the transfer of the Kyunpyat Taung *kwin* from Ma-ubin and by extension of cultivation. The new Yandoon embankment is credited with being the cause of nearly half the increase of 10,850 acres brought under assessment in Ma-ubin. While the year as a whole was far from being favourable, poor late rains having greatly depreciated both the outturn and the weight of paddy on high lands, there was no extensive distress and the demand increased by Rs. 27,366. In Pyapôn, agricultural conditions were favourable throughout the year, and there was a slight increase, both in the area assessed and in demand, both increases being accounted for by ordinary extensions of cultivation.

The division as a whole shows an increase of 58,915 acres in the area assessed and of Rs. 2,14,390 in the revenue demand. It thus accounts for two-thirds of the total provincial increase in demand.

Tenasserim Division.—Favourable early rains, the stimulus of prospective high prices and the encouragement of success in the favourable season of 1918-19 account for the increase of 19,682 acres in the area assessed in Toungoo. The increase of over Rs. 34,000 in the revenue demand is accounted for partly by this increase in the area assessed and in some degree by the fact that less ground than usual was left fallow to be assessed at the 2 annas rate. The Salween District has remained stationary. Thatôn, like its neighbour Toungoo, reports a large increase in the area brought under assessment (46,779 acres), but here the increase in revenue demand is only Rs. 10,549 and does not bear the same proportion to the increase in area as does the revenue increase in Toungoo. The cause is severe flooding in the Pa-an subdivision. In Amherst the increase in demand is accounted for by rubber areas coming under assessment, by increase in the area assessed under *mayin* † cultivation, and by the assessment at a uniform rate of Re. 1 of all areas in the flooded tracts which had been planted with peas and sesamum. Tavoy shows a very slight decrease in the area assessed. This is accounted for by the fact that work in the mines at good wages provided a strong counter-attraction to the cultivators of *kaukyin* ‡ which was the class of cultivation in which the decrease mainly occurred. It is expected that the recent closing down of many of the mines will result in this form of cultivation resuming its normal course next year. In Mergui

* *Kwin.*—A unit of area for purposes of survey with limits corresponding to natural features or administrative boundaries.

† *Mayin.*—See note on page 1. ‡ *Kaukyin.*—See note on page 1.

the decrease in *taungya* * cultivation continues, and during the year under report the area under *taungya* decreased from 5,737 acres to 4,636. The cultivators themselves appear to be realising the advantage of permanent as against shifting cultivation, and the decrease may be recorded with satisfaction. It is more than counterbalanced by the increase in rubber-bearing areas which were brought under assessment during the year. The increase of Rs. 14,520 in the demand is ascribed to rubber leases and grants having fallen due for assessment during the year.

Magwe Division.—The year was a disastrous one for the Magwe Division. The area assessed decreased by over 100,000 acres and the current demand by nearly two lakhs as the result of unfavourable rainfall and drought. Of the four districts Thayetmyo was the worst sufferer. Outside the irrigated areas and a few favoured spots, the rice crop was a complete failure, many villages not obtaining enough for seed grain. In considerable areas sesamum, cotton and tobacco failed to mature. *Taungya* cultivation was a total failure. The main crop revenue decreased by nearly two-thirds and *kaing* † also suffered though to a lesser extent. The issue of cutch licences did something to mitigate the disaster. Employment was also given to cultivators as coolies by the Forest and Public Works Departments. Pakôkku, although suffering somewhat from floods in the unsettled tracts of Gangaw and Tilin Townships, had on the whole a less disastrous year than any of the other districts of the division. Both the area assessed and the revenue demand show a slight increase. Minbu, like Thayetmyo, though not to the same extent, suffered from poor rain in the early part of the year. The breach of the head works of the Salin Canal also caused considerable damage. Drought in September and October caused a wide-spread failure of crops in the Taungdwingyi Subdivision of Magwe District. The total decrease in demand for the district was Rs. 69,571.

Mandalay Division.—The area under assessment in the division remained stationary while the demand increased very slightly by Rs. 4,636. In Mandalay District the season was an improvement on its predecessor, the demand under each kind of crop showing an increase except in the case of *kaing* where there was a decrease of Rs. 7,252 due to destruction caused by a severe hail-storm at the end of January 1920 on account of which remission to the extent of Rs. 17,000 had to be granted. The storm is described as having been the most severe and destructive in the history of the district. The hailstones in some places are reported to have been as large as a man's fist. In Bhamo the *mayin*‡ cultivation suffered considerable damage from floods, and the *kaukgyi*§ ploughing was affected by scarcity of rain. Inadequate late rains in Shwegu Subdivision resulted in 3,547 acres being exempted from assessment. Other causes that account for the decrease in revenue are the scarcity and untimeliness of the rains in other parts, and the fact that, owing to the general shortage of food grain, the *mayin* crop was entirely required for home consumption, and therefore lower commutation rates were fixed. Myitkyina reports an increase in the demand of Rs. 16,219 due to the increase in the area assessed as well as to higher commutation rates under the lump sum assessment system. In Katha unfavourable rains led to a slight decrease. In the Ruby Mines the demand against all crops except *kaukyin*‖ decreased from the same cause.

Sagaing Division.—In this division the area under assessment increased by 85,986 acres and the demand by Rs. 1,17,587.

In Shwebo there were considerable extensions of cultivation following the opening of the Ye-u Canal. In the eastern part of the district favourable early rains led to speculative extensions. But though the season opened well, both in Shwebo and Sagaing, the later rains failed. The high prices prevailing stimulated the cultivation of cotton, jawar and groundnuts in Sagaing. In the Upper Chindwin the demand for the whole district increased by Rs. 37,120. In the area under supplementary survey the demand decreased by Rs. 6,877 owing to unfavourable rains. The rains appear to have been equally unfavourable in the

* *Taungya.*—Hillside cultivation generally started by burning the jungle.
‡ *Mayin.*—See note on page 1.
† *Kaing.*—See note on page 1.
§ *Kaukgyi.*—See note on page 1.
‖ *Kaukyin.*—See note on page 1.

areas outside supplementary survey, though it is entirely to these areas that the increase in demand is due. Here the increase was Rs. 43,997, and was due to the rise in the market rate of paddy which led to a high conversion rate. The high rate of assessment caused no hardship to those agriculturists whose outturn was sufficiently large to allow of sale of a portion, but to such as raised only enough paddy for home consumption the rate of assessment was severe. Orders have been passed to ensure a more equitable assessment on these tracts when market prices happen to be abnormally high in future.

Meiktila Division.—The season in Kyauksè District was far from favourable. Owing to inaqeduate and untimely rainfall there was a shortage of water in most of the canals. The areas assessed within irrigated tracts decreased by 16,827 acres, in the remainder of the district the area assessed increased by 6,137 acres, cultivators having been induced by the high prevailing prices to cultivate cotton, sesamum and chilli crops. In Meiktila floods early in May caused the destruction of *mayin* * crops and deficient rainfall at the time of maturity caused the failure of *kaukgyi*.† In Yamethin an increased revenue demand of Rs. 16,279 is due in part to natural expansion, in part to the increase in area under sugarcane cultivation and in part to certain remote and hitherto excluded village-tracts which had peculiar rates of their own, being brought under assessment. The last mentioned cause provided an increase of Rs. 6,461 over the previous average demand. The season was marked by a serious ontbreak of plague, several outbreaks of cholera, heavy cattle mortality, a threatened outbreak of small-pox and unfavourable late rains, a difficult one for the District officers. In Myingyan the decrease in the area under assessment is due to failure of rain.

Statement I.

5. *Remissions.*—This year's figure for remissions is practically double the average for the last ten years, although rather more than 4 lakhs below the figure of last year when disastrous floods in Ma-ubin and Insein resulted in remissions exceeding 8½ lakhs. The chief reasons for the remissions are given in detail below. In three districts remissions exceeded one lakh of rupees, *viz.* Tharrawaddy which suffered from drought and Ma-ubin and Amherst where large areas were flooded. For the third year in succession Kawkareik Subdivision was a serious sufferer, and a scheme for double-banking the Gyaing and the Attaran rivers is under consideration. In Akyab 62 per cent. of the total district remission represents revenue written off as irrecoverable. Both Akyab and Kyaukpyu are examples of the tendency, always more noticeable in bad years, of cultivators to surrender land on the margin of cultivation rather than pay the revenue. These surrenders in Akyab were further increased by the reluctance of money-lenders to advance on landed security. In Hanthawaddy for some years past considerable difficulty has been met in collecting the revenue due for *taungya* ‡ crops on the Twante Ridge. There has been a growing tendency amongst *taungya* cultivators to sow their crops, reap early, sell and abscond without paying the revenue. During the year under report the issue of assessment rolls early in the season met with considerable success. Bassein and Myaungmya also report similar cases of absconding. Both these districts shared in the disaster caused by bad rains although to a less extent than Prome which was the chief sufferer. The Financial Commissioner notes with satisfaction that in these districts remissions were on the whole given promptly and justly.

The large increase in remissions in Kyauksè Rs. 12,802, as against Rs. 3,528 in the previous year was due to wide-spread failure of unirrigated chilli and sessamum crops, to the failure of the mango crop in Singaing Township, and to a bad breach in the Nathlwe Canal.

Mergui reports difficulty in connection with grants for rubber cultivation It is the practice of applicants to commence clearing the land and planting rubber as soon as they have put in their applications and these areas not being specially exempted were assessed to land revenue by the Surveyors. On the issue of grants with eight years' exemption, the assessments were remitted. The only solution to this difficulty seems to be to speed up the process of issuing grants and a Myoôk has been appointed for the purpose of assisting in clearing up the arrears.

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* *Mayin.*—See note on page 1. † *Kaukgyi.*—See note on page 1.

‡ *Taungya.*—See note on page 5.

Special Remission Myôôks were required in Insein, Tharrawaddy, Prome Henzada, Amherst, Thatôn, Tavoy, Mergui, Kyaukpyu, Meiktila and Magwe Districts. The work of remission was generally well done throughout the Province, the only serious complaint being against the Township Officer at Pyinmana, where however the Subdivisional Officer is reported to have saved the situation. Since the close of the year the Revenue Directions have been amended in such a way that in areas where disastrous floods are of common occurrence such as Kawkareik Subdivision the destroyed areas will in future not be assessed at all instead of being first assessed to land revenue which is then remitted. It is anticipated that this change in procedure will afford considerable relief to the cultivators as well as to the Revenue officers and will reduce remissions.

6. *Collections and Outstandings.*—The total collections of current land revenue were Rs. 2,87,703 in excess of the previous year. It was noted in last year's report that the Local Government had approved the experiment of postponing the date of the commencement of collections of the main crop revenue assessments until March the 7th. The experiment was tried and met with considerable success. Its primary object was to enable the cultivators to hold their stocks in order to take advantage of the expected rise in the price of paddy towards the end of March. It was found that this object was realised except in the case of those small cultivators who had mortgaged their crop before it was reaped. Many districts report that the postponement conferred a real benefit upon cultivators, and at the same time on account of the better prices realised it actually facilitated collections. Toungoo, for example, ascribes to this cause a considerable decrease in the number of recovery proceedings. In Mergui, however, the revenue collection had not been completed when the rains broke, so that rough seas and bad roads added to the difficulty of completing it in time. Kyaukpyu also reports extreme difficulty in collection as the cultivators sold the paddy early and appear to have got rid of the money before the revenue demand was made. The remedy in districts of this description, should the experiment be repeated, seems to be to retain the 15th February as the date for commencing land revenue collections. Statement I.

The outstandings for the year are more than three times as large as those of the previous year. Prome District alone which, as noted above, had a most disastrous season accounts for practically the whole of the increase. Two districts only in Lower Burma—Hanthawaddy and Pyapôn—showed absolutely clean sheets at the end of the year. In Mandalay Division four out of five districts had no outstandings, and in Sagaing three out of four.

The outstandings in Henzada, Ma-ubin, Myaungmya, Minbu, Shwebo and Kyauksè are largely represented by *kaing* * revenue. The *kaing* cultivators in these districts failed to obtain a satisfactory market for tobacco and white beans. In Amherst a serious small-pox epidemic in the Yè Township at the time of revenue collection, was largely responsible for the delay ; and in Mergui half the outstandings are accounted for by the amount due on a rubber lease in the name of the Champong Rubber Company. This amount has since been struck off as irrecoverable, and the lease has been cancelled.

7. *Fallow Rates.*—The total area returned as fallow was 777, 857 acres or 14,937 acres less than in the preceding year. Of this total, 342,505 acre swere assessed at the full rate, 423,489 acres at the two-anna rate, and the balance 11,863 acres at intermediate rates.

The decrease, such as it is, may be ascribed to more favourable conditions existing at the beginning of the season. In Hanthawaddy the increase in the fallowed area is partly ascribed to a stubbornly contested civil suit between rival heirs to an area of some 1,200 acres, most of which has consequently remained fallow. In Pegu an increase of 4,411 acres in the area assessed to the two-anna rate is largely due to a breach in the Yenwe Bund. In Bassein the increase of over 5,000 acres in fallows was due to loss of cattle from rinderpest, and the consequent inability of the cultivators to plough their land. Myaungmya, Ma-ubin, Pyapôn and Toungoo also suffered from the same cause. In Tavoy the assessment at full rates of 6,153 acres of fallow as against 2,684 acres in

* *Kaing.*—See note on page 1.

the previous year was due chiefly to fallow lands held by non-resident non-agriculturists.

CHAPTER III.

Thathameda,* Capitation-tax and Land in lieu thereof.

Statement III A.

8. *Capitation-tax.*—The number of persons assessed to capitation-tax was 1,390,454 being an increase of 5,756 on the previous year. Collections amounted to Rs. 55,51,546, and remissions to Rs. 1,77,429. The outstandings at the end of the year were Rs. 11,132, almost all of which are in Thatôn and Kyaukpyu. There is an apparent increase of Rs. 2,72,552, in the collections over those of the previous year. But the collections include a sum of Rs. 2,63,230 (Rs. 1,91,301 for Akyab and Rs. 71,929 for Kyaukpyu) actually collected in the previous year, but owing to the total exemption granted to these two districts during 1918-19, treated as an advance payment against the demand for the current year. The actual increase in collections during the present year is therefore only Rs. 9,322.

Complications resulting from the remission of a full year's tax which had already been paid in part have caused numerous double assessments in Akyab where at the end of the year there was an excess collection of Rs. 1,988 still to be refunded.

Excluding the Arakan Division where for reasons already explained no comparison with last year's figures is possible, there is a decrease of 15,422 assessees to capitation-tax in 1919-20 compared with the previous year. The whole of this decrease is due to there being 14,739 less assessees in Prome, Thatôn and Amherst. Excluding Arakan once more there are 1,909 less exemptees than last year. The total number of persons entered in the capitation rolls as assessed and exempted has therefore decreased by 17,331. The only adequate explanation of such a decrease would be a decrease in the number of temporary immigrants either from India or from Upper Burma. No figures are available for Indian immigration but the figures for *thathameda* assessees suggest that there was less immigration than usual from Upper to Lower Burma.

Statement IV A.

9. *Classification of Persons exempted from capitation-tax.*—The number of persons exempted decreased by 11,060. Most of this decrease is due to the fact that as there were no assessments in Kyaukpyu District during the year, there were no exemptions. Even allowing for the fact that Kyaukpyu is omitted entirely the general decrease in the number of exemptees under every head (except "*ywagaungs*"† which now appears for the first time) is somewhat surprising. The decrease of 1,457 Government servants and pensioners is a return to normal and probably represents the decrease in the number of Burmans serving in the army. The decrease in the number of priests and schoolmasters seems to indicate that a number of them were compelled to take up other pursuits because the villagers could not support them in a bad year. The decline in the number of headmen is continuous and indicates a reaction from the policy of excessive subdivision of jurisdictions which at one time prevailed. A general decrease under the head of "Poverty" in a bad year is surprising. The decrease in the number of income-tax payers is much less than might be expected in view of the raising of the minimum income for income-tax from Rs. 1,000 to Rs. 2,000. Toungoo is the only district for which *Ywagaungs* are shown separately, but elsewhere they appear under the head of "Others" which has increased from 2,304 in 1917-18 to 13,979 in 1919-20.

Fires led to the exemption of two villages in Tharrawaddy, and a portion of a tract in Bassein. The parents and nearest relatives of recruits enrolled for the army continued to be exempted during the year 1920 under the orders of the Local Government but this concession is not to be extended to any future year.

Statement III B.

10. *Thathameda Assessments.*—The number of households assessed to *thathameda* increased by 12,218 and now stands at 885,519. The increase was shared by all districts except four. In Myitkyina, there was a decrease of

* *Thathameda.*—See note on page 1.

† *Ywagaungs.*—See note on page 2.

115 households under "*Thathameda*"* due to emigration to the Namtu Colony and a decrease of 289 households under Kachin tribute due to exemption granted for good work on the roads in the Kamaing Subdivision. In Katha there were similar decreases both in *thathameda* and tribute from the same causes. Mogôk also was affected by emigration. The total amount collected was half a lakh more than in the previous year. Twelve districts show clear sheets. The outstandings at the end of the year amounted to Rs. 1,751, of which nearly all was from Pakôkku District. The Deputy Commissioner reports: "as usual a large part of the outstanding was from Pakôkku town"; the Commissioner, Magwe, notes "*Thathameda* is a very unsuitable tax for assessment in a town. It should be replaced by an assessment on rental values." The enquiry for revision of rates in two quarters of Pakôkku Town, which was mentioned in last year's report, is still pending for want of a special officer. Collections are generally reported to have been easy except in the case of Pakôkku and Maymyo towns.

The increase in collections is ascribed to three general causes: the natural increase of population, the return of discharged soldiers, and the more careful checking of rolls by Subdivisional Officers and Township Officers after release from the strain of war work.

The checking of assessment rolls by Subdivisional Officers and Township Officers shows an improvement over recent years, and the pre-war standard shows signs of being recovered in most districts. No check whatsoever seems to have been done by two Subdivisional Officers and an explanation is being called for. Other Subdivisional and Township Officers have failed to carry out the minimum amount of inspection and the attention of the Deputy Commissioners concerned is being called to the omission. The Financial Commissioner believes that administrative conditions are now sufficiently normal to permit of adequate check by all officers concerned. As an example of the results of careful check it is reported that in Tada-u Township, Sagaing, an initial decrease of 57 households in the original assessment was converted, by means of careful check and enquiry into the cause of the decrease, into an increase of 73 households.

Assessment continues to be made by *thamadis*,† and no complaints as to partiality by them are reported nor any tendency towards alteration of the system. In Magwe the agents of companies continued to undertake the collection of the tax from their employees at the rate of one week's pay per annum, a system that nearly approaches that of an income-tax assessment. Assessment is reported on the whole to have been satisfactory and exemptions to have been fairly made. The Commissioner, Magwe, comments on an error that appears to be fairly widespread. He says, "the practice of assessing a married son living with his parents or a son-in-law living with his wife's parents, regardless of whether they have any separate income, is clearly wrong, and is one of the many reasons which explain the tendency to convert *thathameda* into a poll-tax."

The Financial Commissioner agrees with the view of the Commissioner, Magwe. The Magwe Settlement Report however shows that in this district at any rate *thathameda* has become a poll-tax for out of 213 villages in which the Settlement Officer made enquiries there were 65 where no assessors had been appointed, 70 in which the assessment was a mere farce, 40 in which differences of assessment were just sufficient to be felt and only 38 in which a real attempt had been made to adjust the demand to the means of the assessees.

11. *Classification of Exemptees from Thathameda.*—The total number exempted decreased by 2,703 to 110,983. The decreases were distributed amongst "Government Servants," "Village Headmen", and "Poverty," while the other heads show slight increases. Only two districts, Pakôkku and Magwe, show substantial increases in the total number of exemptees. Myitkyina and Meiktila show increases of 4 and 3 respectively. The remaining districts all show decreases. The decrease under the head "Village Headmen" is due to the fact that

Statement IVB.

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* *Thathameda.*—See note on page 1.

† *Thamadis.*—Village elders who act as assessors in distributing the lump demand made upon the village among the several households—see note on page 1 under *Thathameda.*

there has been a general tendency wherever possible to amalgamate charges in order to provide adequate remuneration for the headmen. The decrease under "Government Servants and Pensioners" is ascribed to the return of discharged soldiers whose households were previously exempted. The decrease under "Poverty" is common to all districts except Pakôkku, Myitkyina and Sagaing.

Statement V.

12. *Land Rate in lieu of Capitation-tax.*—The demand of land tax in lieu of capitation-tax increased by Rs. 14,848. Remission increased by Rs. 2,649 and collections increased by Rs. 11,624. The increase in the demand and in the area assessed is attributed to the assessment of persons who had previously paid income-tax but were now exempted from that tax owing to the raising of the minimum assessable income.

CHAPTER IV.

Fishery Revenue.

Statement VI.

13. The demand of current fishery revenue was Rs. 36,66,009, against Rs. 33,48,928 in 1918-19. The increase was practically all under the head of "Rents of leased fisheries," the total of license fees being within a few hundreds of that in the previous year. Hopes based on two good seasons in 1917-18 and 1918-19 and the prospect of high prices for fish and *ngapi* * stimulated the bidding at the auctions of leased fisheries in most districts. The expectations of a good market proved to be justified; but the advantage derived therefrom was counteracted in many parts by unfavourable natural conditions and a comparatively poor catch, so that there was no extraordinary inducement to take out net licenses and the lease rents were in some cases only paid with difficulty. Remissions were unusually heavy, and the amount of revenue outstanding at the end of the year was considerable. The total collections of current revenue were rather less than three lakhs above those of 1918-19.

In the Arakan Division, where the revenue is mainly derived from net licenses, the high price of materials and difficulty in borrowing money continued to have a depressing effect, though there was on the whole a slight recovery from the figures of the previous year, the total collections being Rs. 34,013 against Rs. 33,034. The turtle banks in the Sandoway District are reported to be declining in value. An attempt to sell them for three years proved unsuccessful.

In the Pegu Division, while the total of license fees was smaller by Rs. 2,876 than in 1918-19, the total of rents for leased fisheries was larger by Rs. 97,366. In the Prome and Pegu Districts, however, an unusual shortage of water necessitated the remission of considerable sums. In all districts the success of the previous season induced high bidding at the auctions, the largest increases being Rs. 42,014 in Pegu and Rs. 27,631 in Tharrawaddy. In the former district, however, in addition to Rs. 7,977 remitted within the year Rs. 11,723 were outstanding at the end of the year and had subsequently to be remitted on account of damage done to several fisheries by the completion of the Moyingyi embankment, a Government work carried out for the protection of agriculture. In Tharrawaddy the advantages of a good market were sufficient to counteract the effect of unfavourable natural conditions, and nearly all the rents were punctually paid. The system of leasing fisheries by groups to co-operative societies is reported to have been moderately successful in this district. The total collections for the division show an increase of Rs. 80,196 above those of 1918-19.

The Irrawaddy Division, which contributes nearly half of the total fishery revenue of the Province, shows an increase of Rs. 95,104 in total collections, in spite of unprecedentedly heavy remissions in the Ma-ubin District. These remissions, amounting to Rs. 16,655, were a measure of the extravagance of bidding at the auctions rather than of the unprofitableness of the working seasons, since they represent mainly irrecoverable differences between original bids and the bids made at resales on the failure of the original purchasers to furnish adequate security.

* *Ngapi*.—Burmese fish paste, a common article of diet.

Even after the deduction of these remissions, the lease rents in Ma-ubin were higher by some Rs. 10,000 than in the previous year. All other districts except Pyapôn show enhanced lease rents, the increases being Rs. 30,999 in Henzada, Rs. 22,301 in Myaungmya, and Rs. 21,671 in Bassein. The decrease in Pyapôn was inconsiderable. The working season was nowhere more than moderately successful. High prices for the produce, however, ruled throughout, and rents appear to have been paid without serious difficulty. The system of leasing fisheries by groups on co-operative lines was extended in Bassein and Ma-ubin and appears to have worked satisfactorily both in these and in other districts, although put to a more severe test than in the more favourable conditions of the previous year. License fees show an increase in every district but Henzada.

The Tenasserim Division shows a total increase of Rs. 18,104 over the figures of 1918-19, a decline in license fees in Thatôn, Amherst and Tavoy being more than counteracted by a general increase in lease rents. Conditions again proved favourable, and there was little difficulty in collection. The pearling industry in Mergui showed signs of revival, 58 boat licenses being issued against 31 in the previous year, with an increase of Rs. 10,800 in the total fees. The license for the collection of green snail shell and sea slugs without diving implements, on the other hand, fetched Rs. 7,600 less than in 1918-19.

In Upper Burma the season of 1918-19 had been generally successful, and this fact, together with high prices for fishery produce, produced an increase of close on a lakh in the total of rents bid for leased fisheries. The most notable increases were of Rs. 26,705 in Mandalay, Rs. 22,313 in Sagaing, Rs. 18,009 in Bhamo and Rs. 17,938 Katha. In the year under review, however, loss was caused by untimely floods in all the riverine districts, and it was found necessary to allow considerable remissions in several of these. In Mandalay the bulk of the Rs. 5,105 shown as outstanding at the end of the year was eventually remitted on account of damage by floods. In districts unaffected by floods from the Irrawaddy, the season's working appears to have been generally profitable. It was not found possible in the year under review to make any use of the group security system in Upper Burma.

As a result of the report written by Mr. G. F. S. Christie, I.C.S., on the Madras Sea Fisheries, referred to in last year's Report and as a preliminary step towards the establishment of a fisheries department in Burma, a Myoôk was placed on special duty in the Tenasserim Division to inquire into the sea fishing industry. The enquiry, which is gradually to be extended to the whole of the sea-coast of Burma, is to deal specially with the following points :—the numbers engaged in the industry; the methods employed; the extent to which deep sea fishing is practiced; how far the industry is capable of expansion; the extent to which it is at present hampered by the difficulty of obtaining salt and its cost and by the present methods of taxation. The methods of financing the industry and of disposing of the catch are also to be investigatad with a view to seeing how far these are capable of improvement under existing conditions. The question of assisting the deep sea fishing population by the introduction of co-operative methods is to be considered, and also steps are to be taken to see that any beneficial results obtained go to the fishermen and are not all swallowed up by middlemen. At the same time enquiries are to be made into the conditions of the dried fish industry and the possibilities of increasing the local supplies so as to reduce the amount at present imported from the Straits.

The small attention paid in the past to the development of the sea fisheries of Burma is probably mainly due to the fact that the bulk of the fish supplies of the province are obtained from the numerous fresh water fisheries, the rivers, lakes and creeks which abound in nearly every portion of the province, and but little from deep sea fishing. Only about 1-30th of the fishery revenue of Burma is obtained from sea-fisheries. That there is room for increase in the present local supplies of fish is evidenced by the fact that in 1914-15 imports of fish (mainly salted fish, dry and wet, from the Straits Settlements) amounted to 133,374 cwts. of the value of 22½ lakhs. The trade in the import of fish from the Straits was naturally affected by the war, but in 1918-19 it amounted to no less than

50,377 cwt. of the value of 11 lakhs. The enquiry which will probably be finished in a year is intended to form the ground work for a more detailed enquiry to be undertaken by an officer of the Commission.

CHAPTER V.

Miscellaneous Land Revenue.

Statement VII.

14. The total collections of miscellaneous land revenue amounted to Rs. 47,52,122, an increase of Rs. 2,56,321. There was a decrease of Rs. 1,60,203 under the head "Other Minerals" and of over Rs. 3,000 under each of "Survey Fees for *Pottas*" and "Other Miscellaneous Land Revenue," all other heads showed an increase, notably "Petroleum, Rubies, Jade and Amber" which rose by over four lakhs.

(*a*) *Rents of Town Lands not credited to Local Funds.*—Collections under this head increased by Rs. 1,593. Twelve districts show a decrease, but in only two, Hanthawaddy and Pegu, is it substantial. Hanthawaddy, which last year reported an increase of Rs. 11,442, this year reports a decrease of Rs. 8,419, the greater part of which may be regarded as fictitious. The increase last year was due to the fact that the instrument of lease to the Burmah Oil Company, Limited, over the land occupied by their pipeline was executed during the year and the Company paid in a lump sum of Rs. 8,901 which represented not only the land rent due for last year (Rs. 960), but also the arrears of previous years. This payment was included in last year's figures. If the arrears thus credited (Rs. 7,941) are deducted from last year's figure, the decrease is reduced to Rs. 478 and this amount of decrease, the Deputy Commissioner reports, is only a passing phase, because the issue of leases in Syriam and Kyauktan has been held up to allow of the fixing of standard rents, and the coming year should see further progress.

Similarly in the case of Pegu, the decrease does not represent retrogression. As was noted in last year's report the high figure for 1918-19 was due to the inclusion of Rs. 8,794 of arrears collections. The demand for Pegu has risen from Rs. 35,787 to Rs. 38,141, and during the year under report 111 leases were issued as against 64 in the previous year. Amongst the districts which show increases, Insein, with Rs. 5,252 more than last year, takes the lead. The rise is ascribed to the issue of numerous leases in Thingangyun, Kambe, Kamayut, Hmawbi and Wanetchaung towns. In Pyapôn an improvement of nearly Rs. 3,000 is due to a similar cause. In Pakôkku and Minbu an increase of Rs. 917 and Rs. 1,096 are due to new leases issued at enhanced rates. In Magwe a rise of Rs. 2,470 is due to the issue of new leases and licences in Magwe and Yenangyaung towns. The Deputy Commissioner reports a steady demand for leases in these two towns but adds that after March none were issued pending a revision of town land rents throughout the district, which is receiving attention. Variations in other districts are small and call for no particular comment.

The Commissioner, Tenasserim, notes "The question of rents of Town Lands in the division is under consideration. General orders are, in my opinion, needed to facilitate the grant of leases for residential and industrial purposes in all towns under the Town and Village Lands Act. As a preliminary, simple lay-out schemes are wanted for Government lands in such towns. The results would be important from the sanitary as well as the revenue points of view." The Financial Commissioner is awaiting the considered proposals of the Commissioner.

(*b*) *Fees, Rents and Royalties on other minerals.*—The total receipts were Rs. 2,79,443 showing a decrease of Rs. 1,60,203.

Pegu and Irrawaddy Divisions show increases in every district due in the main to the increase in the issue of clay licences for making bricks, and indicating a post war boom in the building trade.

In Tenasserim Division three districts show increases and three decreases. In Amherst and Toungoo there are insignificant increases. In Mergui there has been activity in tin prospecting.

The decrease in Tavoy amount to Rs. 1,84,570 and more than accounts for the total decrease in the provincial receipts under this head. The cause was a slump in the wolfram industry. Royalties on wolfram went down from Rs. 2,46,405 in 1918-19 to Rs. 46,813 in the year under report.

The Deputy Commissioner, Amherst, reports that the inadequacy of the present maps of most of the areas in which minerals are likely to be found is hindering the grant of applications for prospecting licences. As at present arranged the southern portion of Amherst District is to be surveyed by the Survey of India in 1922-23.

In Mergui although the output of wolfram has come down prospecting chiefly for tin is active, and 120 prospecting licences were issued during the year under report as against 61 in the preceding year.

In Magwe Division an increase of Rs. 953 in Thayetmyo District during the year under report was due to a brisk trade in limestone on account of the failure of crops. The variations in other districts of the division are small and call for no particular comment. In Mandalay Division there was a general rise throughout with the exception of the Ruby Mines District. The greatest increase was in Katha where receipts rose from Rs. 1,998 to Rs. 8,432. The improvement was due to the issue of more prospecting licences, and licences to extract white pebbles. The large drop of Rs. 5,844 in Yamèthin was due to the closing down of the wolfram industry.

(*c*) *Fees, Rents and Royalties on Petroleum, Rubies, Jade and Amber.*— There has been a general recovery throughout the province from the decrease noted in last year's report, and revenue under these heads has increased by over 4 lakhs. In only four districts are the returns less than those of last year, and in one of these, Minbu, the decrease was due chiefly to some dead rents and royalties having been paid too late for inclusion in this year's figures; including these outstandings the district figures show an increase of Rs. 544 for the year. The decrease in Myingyan is due to a refund of nearly Rs. 3,000 in one single case on account of the reduction in the rate of acreage fees from annas 6 to annas 4 an acre. In the two other districts, Prome and Thayetmyo, the figures represent true decreases, the shortage being due to a reduction in the number of prospecting licenses issued and renewed. In Sandoway there is no change, but all other districts show an increase.

The increase in Akyab is due to the issue to the Indo-Burma Petroleum Company of fresh prospecting licenses at an enhanced surface rent. That of Rs. 8,292 in Pakôkku is due solely to the inclusion of large arrears of royalties covering a period of seven years. Magwe with an increase of 4 lakhs was the main factor in the improvement in the provincial revenue under this head. The figures for Magwe include large payments due in 1917-18 and 1918-19. The actual receipts of revenue due in 1918-19 and 1919-20 were Rs. 24,62,837 and Rs. 25,70,454 respectively. The true annual increase in revenue therefore was Rs. 1,07,617.

The quarterly production in gallons for the year was —

	Drilled wells.	Hand-dug wells.	Totals.
First quarter	48,465,969	604,256	49,070,225
Second quarter	46,162,849	644,997	46,807,846
Third quarter	44,919,728	670,587	45,590,315
Fourth quarter	43,696,142	596,981	44,293,123
	183,244,688	2,516,821	185,761,509

These figures show a fall in production as compared with the corresponding period last year. This fall is partly due to the exhaustion of sands. The deep sands in Bèmè were further exploited during the year.

A scheme for reorganising the Oil Field Police Force is under consideration.

There was little or no industrial unrest on the fields during the year. In February 1920, however, wages were raised 25 per cent. all round and in the lower grades 33⅓ per cent. It is expected that electricity will be in use all over the field by the beginning of 1922.

The Waste Oil Committee continued to carry out schemes for the improvement of the field.

Myitkyina shows the considerable increase of Rs. 26,250 due to activity in jade and amber. In the Ruby Mines a continued rush of native miners to Dandagutaung accounts for the increase of nearly Rs. 14,000. The Deputy Commissioner anticipates a gradual decrease in the revenue under this head as the result of the restrictions in the number of licences at Dandagutaung and of the policy of refusing licences to non-hereditary miners and all new comers indiscriminately.

(*d*) *Receipts under Village Act*.—Revenue under this head increased by Rs. 6,254.

In Pegu Division there is an increase in all districts (except Prome) accounted for by increased action under section 13 for failure to resist violent crime or the suppression of evidence. In Prome a decrease of Rs. 5,650 is due to fewer villages being fined under this section.

In Irrawaddy Division the variations are small except in the case of Pyapôn which shows an increase of Rs. 1,869 attributed partly to fines on villagers.

In Tenasserim Division there are decreases in Toungoo, Salween, Tavoy and Mergui; Amherst where there is an increase of Rs. 1,554 reports the fining of more villages during the year in the Yè Township under section 13.

An increase of Rs. 1,510 in Thayetmyo is due to increase of fines inflicted by headmen.

An increase of Rs. 2,442 in Pakôkku was due in part to the fining of villagers under sections 13 and 13A.

Shwebo reports an increase of Rs. 8,739, of which over Rs. 5,000 is accounted for by the fine imposed on the inhabitants of the town of Kin-u for suppressing evidence in a case concerning the burning down of Kin-u Court-house. A further sum of Rs. 1,170 represents fines imposed under sections 13 and 14 of the Burma Village Act. The remainder of the increase is ascribed to fines inflicted by village headmen to enforce orders regarding the upkeep of village defences, and for failure to report epidemic diseases. This latter cause accounts for the increase in the other three districts of this division.

Yamèthin shows a substantial decrease of Rs. 13,148, representing a decrease of Rs. 12,505 in fines imposed under sections 13 and 14, a decrease of Rs. 425 in fines inflicted on headmen for bad work, and a decrease of Rs. 218 in fines inflicted by headmen on villagers.

(*e*) *Survey Fees for Pottas*.—There is decrease of Rs. 3,503. The large variation in Thatôn District is accounted for by the fact that last year's figures included a sum of Rs. 6,325 wrongly entered under this sub-head. The increase in Amherst is due to more surveys for grants for rubber and lemongrass plantations. A large decrease in Yamèthin is reported to be due to the slump in wolfram.

(*f*) *Other Miscellaneous Land Revenue*.—The provincial total is less by Rs. 3,085. The principal decrease was in the Ruby Mines, whose receipts dropped from Rs. 13,118 to Rs. 305. Last year's figure was above the normal, Rs. 12,600 having been credited to Government from the sale of a confiscated sapphire. Myaungmya attributes its increase of Rs. 1,795 to the amount realized by selling paddy confiscated from encroachers on grazing grounds, while Mandalay accounts for its increase of Rs. 3,414 by fees for surveys.

The variations in other districts are slight, and call for no comment.

CHAPTER VI.

Settlements.

Statement XV

15. During the agricultural year ending on 30th June 1920, four parties were engaged on settlement operations in five districts (Myaungmya, Minbu, Kyaukse, Shwebo and Tavoy). The work covered a gross area of 7,403 square miles of which 2,088,000 acres approximately were under occupation. During the year soil classification and connected operations were completed over a gross area of 2,197 square miles comprising an approximate occupied area of 573,000 acres.

Settlement Completed.

16. *Myaungmya*.—The settlement operations in Myaungmya District commenced by No. 2 Party in November 1916 were completed at the end of 1919.

Mr. S. G. Grantham, I.C.S., remained in charge throughout. Field work had been completed during 1918-19 and during the present year the work was confined to the compilation of statistics and the writing of the report. The party moved on to Tavoy at the end of October under Major H. H. Batten. Mr. Grantham's Report was submitted in December, and reviewed by the Settlement Conference in June. It is now before the Local Government.

Settlements in Progress.

17. *Minbu.*—Operations in the Minbu District began in November 1918. They were confined to work in connection with the re-classification of the land where changes in irrigation had resulted from improvements to the Môn Canal. A small party, consisting mostly of men from No. 3 Party, had been temporarily constituted for the work as No. 4 Party. Mr. S. A. Smyth, Deputy Commissioner of the district, who had been in charge of the operations, took leave in July 1919 and, owing to the scarcity of officers in the Commission with settlement experience, the party remained for five months under the direction of Maung Shwe Hmaw, Assistant Settlement Officer. Mr. O. M. Rees, I.C.S., took over charge in November and completed the field work. Soil classification and connected operations were carried out during the year over a gross area of 98 square miles and an occupied area of 49,000 acres; the total gross area for the whole settlement amounting to 206 square miles and the occupied area of 108,000 acres. Owing to the numerous changes of officers the period of eighteen months originally sanctioned had to be extended by four months. The work was completed and the report submitted, after the close of the period under review, in August 1920. Staement XV.

Kyauksè.—The third settlement of the Kyauksè District was commenced by No. 3 Party in June 1919, under the command of Mr. J. A. Stewart, I.C.S. This officer's services were suddenly requisitioned by the military authorities a few days after his assumption of his duties as Settlement Officer, and, as a temporary measure, Mr. W. J. Smyth, I.C.S., the Deputy Commissioner of the district, was placed in charge of the Settlement Party in addition to his own duties. Mr. Stewart returned to the Civil Department in October 1919, but proceeded on seven months' leave from the 3rd May 1920. In the meanwhile Mr. H. F. Searle, I.C.S., had been appointed to the Settlement Department and posted as Assistant Settlement Officer to this party. He has been in charge of the operations during the absence on leave of Mr. Stewart.

A period of two and a half years has been fixed for the completion of the Kyauksè Settlement and during the year satisfactory progress has been made. Soil classification and connected operations were carried on over a gross area of 307 square miles including 150,000 acres of occupied land.

Shwebo.—The second settlement of Shwebo District was taken up by No. 5 Party under Mr. B. W. Perkins, I.C.S., in November 1918, a period of four years being allowed for the operations. Mr. Perkins reverted to the regular line and Mr. A. Williamson, I.C.S., took over the settlement in January 1920. During the year of report experiments in crop measurement were conducted over the whole district, and soil classification and connected operations were completed over a gross area of 1,323 square miles comprising 240,000 acres under occupation. As anticipated in last year's report, the period originally allowed for the operation has been found insufficient and an extension for one year has been sanctioned since the close of the year under review.

New Settlements Commenced.

18. *Tavoy.*—The second settlement of Tavoy District was begun in November 1919 by No. 2 Settlement Party under Major H. H. Batten, I.A. A period of one year was allowed for this settlement, and by the end of May 1919 the field work had been completed. Satisfactory progress in the compilation of statistics was made during June. The total area for settlement covers about 469 square miles including an occupied area of approximately 134,000 acres. Statement XV.

Financial Results.

Statoment XV.

19. The settlements in Sagaing and Magwe Districts completed during 1918-19 were reviewed by Settlement Conferences during the year.

The rates sanctioned for Akyab in 1918-19 were introduced during the year under review. No new rates were sanctioned during the year and Statement XVI is therefore blank.

The total expenditure during the year of all settlement parties at work was Rs. 2,69,098. The cost of field work completed up to the end of the year of report by all the parties in the several districts where settlement operations have been in progress works out at the end of 1919-20 to Rs. 5,21,529 or approximately to Rs. 113 per square mile and annas 6 per occupied acre.

Control and General.

20. Mr. W. E. Lowry, I.C.S., was Commissioner of Settlements and Land Records throughout the year until he proceeded on leave on the 12th May 1920 when he made over charge of the department to Mr. J. S. Furnivall, I.C.S.

During the year under report all the settlement parties were visited by the Commissioner of Settlements and Land Records and their work inspected.

CHAPTER VII.

Transfers, Tenancies and Agricultural Advances.

21. The statistics tabulated in Statements XI and XII should relate to the rural occupied area under supplementary survey, 17,657,768 acres, as shown in column 4, Statement VII of the Land Records Administration Report. But the district reports indicate that in some cases urban areas have been included in the statistics of alienations in Statement XI and the figures are under enquiry. In the Land Records Administration Report the figures for Mandalay erroneously included an area of 6,125 acres lying outside supplementary survey; this has been excluded from the figures in Statement XII and the rural occupied area reduced by this amount to 17,651,643 acres.

Statement XV.

22. *Sales, Non-usufructuary Mortgages and redemptions.*—The following table summarises and compares the figures for sales, non-usufructuary mortgages and redemptions during the past year :—

		Occupied area towhich statistics relate.	Sold during the year.			Mortgaged during the year (non-usufructuary).			Total area under non-usufructuary mortgage at the end of the year.			Redeemed during the year.	
(1)		Acres Thousands omitted. (2)	Acres Thousands omitted. (3)	Per cent of col. 2. (4)	Rate per acre in Rs. (5)	Acres Thousands omitted. (6)	Per cent of col. 2. (7)	Rate per acre in Rs. (8)	Acres housands omitted. (9)	Per cent of col 2. (10)	Rate per acre in Rs. (11)	Acres Thousands omitted. (12)	Per cent of col. 2. (13)
Lower Burma (including Thayetmyo).	1918-19	9,532	433	4·5	61	438	4·6	42	2,752	28·9	39	240	2·5
	1919-20	9,650	523	5·4	64	442	4.6	45	2,794	28·9	41	282	2·9
Upper Burma (excluding Thayetmyo).	1918-19	7,968	47	·59	50	11	·1	42	68	·9	41	5	...
	1919-20	8,002	69	·86	50	9	·1	58	74	·9	42	4	·05
Provincial Total	1918-19	17,500	480	2·7	60	449	2·6	42	2,820	16·1	39	245	1·4
	1919-20	17,652	592	3·4	63	451	2·5	45	2,868	16·2	41	286	1·6

The area sold during the year has increased by 111,514 acres, the area mortgaged by 1,853 acres and the area redeemed by 41,181 acres. The average sale price has risen from Rs. 60 to Rs. 63 per acre and the mortgage value from Rs. 42 to Rs. 45 per acre. It should be noted, however, that in certain respects the figures are misleading. They are based on the record of transfers reported to the Registration Department. These are incomplete, particularly with regard to redemptions. The object of recording transfers is threefold, administrative, fiscal and legal. Administratively, such information is requisite as a basis for economic policy; and the fiscal machinery for collecting revenue should work as smoothly as possible; but under the existing procedure these two objects are subordinated to the legal aspect and the accuracy of figures bearing intimately on the welfare of the province depends on the zeal which private individuals may evince for a clear legal title to their land. During the present year delay in the supply of registration forms owing to difficulties in printing is reported to have caused disorder in some registration offices and thus the returns are less accurate than usual. In some cases at least the figures are further defective in failing to distinguish between urban and rural areas. Thus in Sagaing the sale price per acre in rural areas was Rs. 59 and in urban areas Rs. 960 per acre; the combination of these two values gives Rs. 62 per acre; as the value of land in the district, which is both misleading and devoid of any real significance. This error is only appreciable where as over most of Upper Burma the total area transferred is comparatively small. In Upper Burma also the figures are misleading in another sense. The customary method of alienation there is by mortgage with possession. The mortgagor not infrequently continues in occupation as tenant of the mortgagee paying interest under the name of rent. In Lower Burma the mortgagor would transfer his land by a non-usufructuary mortgage and pay interest. Such a transaction would appear in the statistics, but in Upper Burma, where the only essential difference is that the creditor has tighter hold over the man who borrows money, the transaction, being a non-usufructuary mortgage, would be omitted from the figures. This procedure frustrates any attempt at comparing conditions in the two parts of the province and unless carefully borne in mind may lead to serious misconceptions concerning economic conditions in the upper province.

But in spite of their defects the figures illustrate several features of interest. A larger area has been sold than in any year since the outbreak of the war. In ten districts, all except Akyab within the central rice-producing area, the area sold has exceeded 25 thousand acres. In Hanthawaddy, Tharrawaddy, Bassein, Myaungmya and Pyapôn the area sold lies between 40 and 50 thousand acres and in Pegu exceeds 75. The area mortgaged during the year although rather larger than in the previous year does not reach the average of the years immediately preceding that. In six districts it exceeds 25 thousand acres and in Tharrawaddy, Pegu, Myaungmya and Pyapôn exceeds 50 thousand acres. In these four districts the area of land transferred during the year by sale and mortgage, not reckoning redemptions, exceeds 18, 15, 13 and 17 per cent. respectively of the total area held. In Tharrawaddy during the last five years with an occupied area averaging 515 thousand acres, a total area of 483 thousand acres has changed hands. In Pegu upwards of a 100 thousand acres have changed hands annually. The total area under mortgage at the end of the year exceeds a quarter of a million acres in four districts, Tharrawaddy, Pegu, Myaungmya and Pyapôn, and in the district last named the mortgaged area of 382 thousand acres represents over half the occupied area. The rise in the area redeemed during the year is perhaps sufficiently explained by the circumstances that Myaungmya and Pegu, which, with the exception of Akyab, show the largest increases under this head are also conspicuous for increases in the area sold and mortgaged. Redemptions are not ordinarily reported unless the land redeemed is to be sold or mortgaged elsewhere and an increase in the area redeemed is the natural corollary of an increase in the area alienated. The rise in the land values is generally distributed, Amherst alone with a fall in sale value from Rs. 61 to Rs. 49 per acre and in mortgage value from Rs. 62 to Rs. 40 per acre being the only noteworthy

exception. In this district the low pitch of values is attributed to the disproportionate transfer of flooded areas and other poor lands; if the figures are accurate, this may be the correct explanation. Among the figures for individual districts may be noticed the astonishingly high price, Rs. 183 per acre realised in the remote district of Tavoy where the soil is believed to be poor and the remarkably low price, Rs. 26 per acre, in Kyauksè, where practically all the land is irrigated and the soil very fertile. In both cases similar values have obtained for several years. The Deputy Commissioner, Tavoy, explains, that the high rate this year is due to the inclusion of a sale of 167 acres in Tavoy Town for Rs. 4,68,000 Over the greater part of the Delta land is worth about Rs. 80 per acre, rising to over Rs. 100 in Prome, which is populous and fully cultivated, and falling in the newer and less settled districts of Ma-ubin and Pyapôn to Rs. 50. In Upper Burma the sale price of land rarely approaches Rs. 80, ranging generally about Rs. 50 per acre; but here the land includes precarious uplands, uncultivable with rice. In Lower Burma mortgage values tend to approximate to two-thirds of sale values. In Upper Burma the figures suggest that land fetches more on mortgage than when sold outright. This, however, is due probably to the areas being so small as not to represent a correct average for all the land in the district. The general rise in land values and the increase in the areas alienated and redeemed are the salient features of the year and, although diverse explanations may be hazarded probably the correct explanation is that, as has long been recognised, the Burman, especially in Lower Burma, regards land primarily as an investment, and during a year of rising prices there has been in some degree a boom in land.

Statement XII.

23. *Area occupied by Agriculturists and Tenancies.*—Of the total rural area under supplementary survey, 14,640,784 acres are occupied by agriculturists and 3,010,859 acres by non-agriculturists. As compared with 1918-19, the area held by agriculturists has increased by 24,525 acres but the area held by non-agriculturists by 126,666 acres. The area held by resident non-agriculturists has increased by 58,818 acres to 929,365 acres and that held by non-resident agriculturists by 67,848, acres to 2,081,494 acres. The percentage of the whole area held by agriculturists was 82·8 against 83·5 in 1918-19 and 84·2 in 1917-18; this steady decrease in the area held by agriculturists has been a feature of the statistics for many years.

In Lower Burma, including Thayetmyo, agriculturists occupied 7,246,248 acres or 75·1 per cent. of the occupied area against 75·8 per cent. in the previous year, and non-agriculturists 24·9 per cent. against 24·2 per cent. Thus out of nearly ten million acres occupied in Lower Burma, a quarter is registered as held by non-agriculturists; in Hanthawaddy they hold 44 per cent. in Insein, Pegu, Ma-ubin, Pyapôn and Toungoo over 30 per cent.; and although in Myaungmya they hold only 29 per cent. this district shows the largest decrease during the year in the area held by agriculturists, 18,802 acres. Roughly three quarters of the land held by non-agriculturists is classed as in the hands of people who are non-resident. In Hanthawaddy non-residents hold 37 per cent. of the occupied area and in Insein, Pegu, Pyapôn, Toungoo and, rather surprisingly, Tavoy, they hold upwards of 20 per cent. In Tharrawaddy, Myaungmya, and Ma-ubin the proportion closely approaches this figure.

In Upper Burma, excluding Thayetmyo, agriculturists occupied 7,394,536 acres or 92·4 per cent. of the occupied area, and non-agriculturists 607,205 acres or 7·6 per cent. The percentage of land held by non-agriculturists is highest in the remote Upper Chindwin District (27 per cent.) and exceeds 10 per cent. in Lower Chindwin (17 per cent.), Minbu (16 per cent.) and Yamèthin (12 per cent.) In Mandalay and Myingyan the proportion held by non-agriculturists touches 10 per cent.

According to the figures in Statement XII, the area let at full rents increased by more than 30,000 acres to 3½ million acres, nearly the whole rented area lying in Lower Burma. But the figures exclude lands rented at a share of the produce which is the ordinary form of lease in Upper Burma, and thus convey a very misleading picture of conditions there. Also in some districts tenancies have erroneously been excluded from these statistics because the rent was reduced for failure of crops; thus there are large reductions, both as regards the number

of tenants and areas rented in Prome, Tharrawaddy, and Henzada. The increase in the area rented is larger therefore than the figures indicate. In Insein the rented area increased by 68,000 acres; in Pegu by 53,000; in Ma-ubin by 36,000, and in Hanthawaddy and Toungoo by over 20,000 acres. In Pegu and Hanthawaddy over half the occupied area is rented; in Pyapôn the proportion, just over one-half last year, is now just under one-half; Myaungmya and Insein follow with over 40 per cent. which Akyab just touches, and Tharrawaddy and Bassein approach, with 39 per cent., Ma-ubin and Tavoy also showing one-third of the occupied area as rented. In almost every Lower Burma District the area let at full rents largely exceeds the area held by non-agriculturists but the Commissioner of Settlements and Land Records remarks that the line of division between agriculturists and non-agriculturists is neither well defined nor permanent. The Financial Commissioner does not regard this explanation as altogether satisfactory. The area sublet in Lower Burma not at full rates is unknown but must be not inconsiderable. From the figures given in Statement XII, it would appear that 3,400,000 acres were sublet in Lower Burma at full rents whilst the total area in the hands of non-agriculturists was 2,400,000 of acres. The so-called agriculturists were therefore subletting a million acres plus an area equivalent to the whole area sublet in Lower Burma not at full rates. The district figures illustrate the inadequacy of Statement XII, even more clearly. In Hanthawaddy, for instance, non-agriculturists occupy 363 thousand acres, whereas 476 thousand acres are sublet at full rents, *i.e.* out of 458 thousand acres occupied by agriculturists 113 thousand acres are let at full rents even allowing nothing for areas let at privileged rents. A similar calculation shows that the agriculturists of Bassein sublet 179 thousand out of 674 thousand acres occupied by them. It is obvious therefore that the true agriculturists who actually work their own land form a smaller body in Lower Burma than would appear from columns 2, 3 and 4 of Statement XII. The figures showing the pitch of rents indicate a marked enhancement, but this is due to the rise in produce values, almost all the rent being paid in kind and its money value consequently varying with the price of produce. There is an apparent decrease in the number of tenancies and number of tenants; this is due to the erroneous exclusion of cases where the rent was reduced for crop failure. The same mistake explains the decline in the number of cases where land has been let continuously for five years; hitherto there has been a steady increase under this head such as might be expected where for so long as large an area has been rented. It is probable that the number of such cases is larger than the figures show. The proportion of tenants who have rented their land continuously for five years or more stands as last year at 14 per cent. and shows no appreciable tendency towards the development of a more stable agricultural economy. These figures indicate that the relations between landlord and tenant are so ephemeral that little evidence of excessive renting other than the presumptive evidence arising from the continual changes could be expected, and in the District reports few instances of oppression are recorded.

24. *Agricultural Advances.*—Exclusive of advances to co-operative societies which are dealt with in the report on the working of such societies, the agricultural advances amounted to Rs. 11,91,921 or 7 per cent. less than the previous year and 29 per cent. more than in 1917-18. The amount outstanding at the commencement of the year was Rs. 14,66,958 or 1½ per cent. less than at the beginning of 1918-19. Thus the total amount of the loan was Rs. 26,58,879 or 4 per cent. less than in the previous year. The total amount for collection during the year excluding interest was Rs. 17,35,570 or 10 per cent. less than in 1918-19. Of this amount, Rs. 12,02,543 were collected, Rs. 1,633 remitted and Rs. 2,25,590 suspended by competent authority. The amount overdue at the end of the year was Rs. 3,37,716, or 18 per cent. less than in 1918-19. The amount remitted Rs. 1,683 was ·09 per cent. of the amount due for collection, while the sum suspended by competent authority represented 13 per cent. of the amount due. **Statements XIII, XIII B and XIIIc.**

The district to which the largest advance was made during the year was Prome (Rs. 1,67,600), followed by Akyab and Yamèthin (over Rs. 1,25,000. Amherst, Pakôkku and Shwebo (over Rs. 50,000) and Pegu,

Thatôn and Meiktila (over Rs. 40,000). Five districts (Yamèthin Akyab, Prome, Shwebo and Kyaukpyu) are responsible for nearly half of the total amount of the total advanced and five districts (Prome, Yamèthin, Shwebo, Kyaukpyu, and Meiktila) account for nearly half of the total balance (Rs. 14,54,633) outstanding at the end of the year.

The amount suspended by competent authority during the year increased by Rs. 88,446 to Rs. 2,25,590 but the amount overdue dropped by Rs. 73,026 to Rs. 3,37,716 The heaviest suspensions were in Prome, Rs. 61,647, and in Yamèthin Rs. 37,975. In Shwebo, Amherst and Kyauksè, the amount exceeded Rs. 15,000. In Mandalay, Meiktila, Myaungmya, Akyab and Henzada the amounts were over Rs. 5,000. Of the amount overdue, Rs. 3,37,716, four districts, Yamèthin, Kyaukpyu, Thatôn and Akyab, are responsible for two-thirds. In five other districts only, Shwebo, Prome, Mandalay, Myaungmya and Tharrawaddy, did the amount exceed Rs. 10,000 In Yamèthin the bulk of the amount overdue was either collected or suspended by the close of the year. In most of the other districts the amounts were accounted for by the end of June. Unfavourable agricultural conditions account for the suspensions of payment and delays in collection.

Debts had to be remitted in four districts, but the total amount is comparatively insignificant. Pyapôn, where attempts to recover the outstandings by process failed, is the only district which offers an explanation. Opinions differ as to the popularity of these loans. The Commissioner of Irrawaddy writes that the small amounts individually available and the formality surrounding the procedure make the system unpopular, and perhaps in the end the advance costs as much as a loan from an ordinary money-lender. The Deputy Commissioner, Pegu, would like to see loans issued through Village Committees. Advances are most popular where other facilities for providing agriculturists with credit are poor. The general policy which should govern the issue of agricultural advances was considered during the year by a Conference of Revenue Officers who accepted the views of Mr. Clayton who was for many years the Registrar of Co-operative Credit Societies, *viz.* that Government cannot possibly provide the large amount of money required in Burma for financing agriculture, and that Government assistance is mainly needed when the local financial organization has temporarily broken down or when widespread disaster occurs or in places where the local system of financing agriculture is primitive and not yet adopted to modern agricultural economy. A review of the procedure followed during recent years in making agricultural advances shows that it is generally in accordance with these principles. In every district there appears to be certain classes who look to Government for assistance when they require loans, and every year, sometimes in one district, sometimes in another, and the demand for advances is in excess of normal owing to the local failure of crops. But it does not seem desirable that any special effort should be made to increase the amount of the advances issued. The funds which can be made available are limited, and money which is locked up in ordinary advances cannot be made available to meet extraordinary demands. There is further the danger of creating a spurious demand. This point would require careful consideration if it were decided to adopt the course advocated in several district reports, of constituting an agricultural bank. Shortly after the close of the year the Financial Commissioner issued two notifications simplifying the procedure for taking security for agriculturists' loans on the lines of the recommendations of the Conference.

Statement XIII A.

25. *Land Improvement Loans.*—Under the Land Improvement Loans Act, Rs. 4,400 were advanced as compared with Rs. 7,600 last year. Rs. 38,875 were outstanding, making a total on loan at the end of the year Rs. 43,275. Of a total sum of Rs. 11,514 due for collection within the year Rs. 6,666 were paid, Rs. 1,772 remitted, Rs. 2,806 suspended, Rs. 2,118 overdue. The balance outstanding at the end of the year was Rs. 34,837 as compared with Rs. 38,874 last year.

The conference at Mandalay which discussed agricultural advances dealt also with advances under the Land Improvement Loans Act. It was decided that no change was required in the procedure connected with the grant of loans and the taking of security under this Act, but it is doubtful whether full advantage is

taken of the Act and measures are now under consideration for the application of this Act to agricultural works which are rather beyond the scope of the people themselves to construct without some help and supervision but are yet not on such magnitude as wholly to be taken over by Government.

26. *Financial Results of Loan operations.*—The rate of interest charged by the Government of India to the Local Government on the Provincial Loan Account has remained at 5½ per cent. and the interest charged by the Local Government to cultivators at 6¼ per cent. with a penal interest of 8 per cent. During the year of report the net financial result of the loan operations, after repayment of principal and interest to the Government of India and deduction of principal remitted was a profit of Rs. 12,067 as compared with a profit of Rs. 21,217 in 1918-19. Statement XIV.

CHAPTER VIII.

Revenue Proceedings.

27. *Proceedings against Defaulters.*—The amount of revenue for realization of which application was made was Rs. 10,72,316, a decrease of Rs. 2,24,970 on the previous year. Seventy-eight per cent. of the amount applied for was realized. The number of persons committed to jail rose from 3 to 16. Statement VIII.

Sales of immoveable property decreased by more than half. Sales of moveable property a little more than doubled. Warrants of attachment of both moveable and immoveable property decreased, the latter dropping by nearly half. Last year's figure was the highest in the last 20 years and the drop represents a return to normal.

The number of notices decreased by nearly 10,000 from last year's unusually high figure. Warrants of arrest show a slight decrease, and the present figure is below the average of the last 20 years. Resort to coercive processes was mainly necessary in the cases of fishery, *Thathameda* * and capitation-tax revenue. Several districts report more than average difficulties in the collection of capitation-tax, and commitments to jail are entirely due to this part of the revenue collection. Complaints of contumacious default with regard to capitation-tax are frequent. On the other hand, several districts report that the extension of time for the payment of the land revenue which was granted last year has resulted in decreases of coercive processes.

In Akyab the doubling of the number of warrants of arrest issued was due entirely to difficulty experienced in the collection of capitation-tax. An idea appears to have got abroad amongst assessees that if they abstained long enough from payment the wholesale remission granted in 1918 would be repeated. Drastic action was therefore necessary, 156 arrests were made but nobody was committed to jail. In Sandoway the same cause operated, and the somewhat hasty action of an inexperienced township officer led to the commitment of 7 defaulters to jail. Kyaukpyu shows a decrease under every head except sale of property. In Hanthawaddy collections caused little difficulty, capitation-tax as usual being responsible for the bulk of the processes issued. On the 203 warrants of arrest issued in this district, only 9 persons were actually arrested, nobody being committed to jail. In Pegu over half of the amount of Rs. 1,57,684 for the remissions of which application was made, was fishery revenue. The decrease in the amount recovered was chiefly due to stay of revenue recovery proceedings pending the disposal of certain remission cases by the Commissioner. In Tharrawaddy notwithstanding the extensive destruction of crops from drought, there was a general fall in the number of processes of all kinds issued except warrants of arrest. Of the 27 persons who were arrested in this district, none were committed to jail. The absence of a market for tobacco, resulting in the failure of *kaing* † cultivators to pay revenue, accounts for the rise in the number of processes in Monyo township.

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* *Thathameda.*—See note on page 1.

† *Kaing.*—See note on page 1.

In Bassein a bad season accounts for the considerable rise in the amount of arrears for which processes had to be issued. Except warrants of attachment, all moveable property processes increased. The four cases where commitment to jail was made were cases of failure to pay capitation-tax. In Henzada an indiscreet issue of warrants of attachment of immoveable property by two of the Township officers led to a rise under that head. The increase in the number of sales of immoveable property occurred chiefly in two townships where temporary occupiers of squatter's land abandoned their holdings after harvest, and the holdings had to be resumed. In Ma-ubin the extension of time in which to pay the revenue had the result of reducing warrants of attachment and sales of immoveable property. Three contumacious defaulters of capitation-tax were sent to jail.

In Amherst special difficulty was experienced in the collection of garden land revenue. In Pakôkku the rise from *nil* to 25 in the number of warrants of attachment of immoveable property was due to the difficulty experienced in recovering house-building advance loans made in Pakôkku town. The Commissioner reports that these loans were originally given out with little care, and that it appears probable that a considerable portion will have to be written off.

In Shwebo, *thathameda* * gave more trouble than land revenue, the most recalcitrant assessees being Indians in Shwebo town against whom 6 warrants of arrest had to be issued. The difficulty about getting Indians to pay their *thathameda*-tax is also noticed by the Commissioner of Magwe.

In Kyauksè of the 8 sales of immoveable property reported, 6 were in a single village where toddy trees had to be auctioned as the assessees had left the district and could not be traced.

Statemten IX. In Yamèthin there is a marked decrease in the number of processes issued.

28. *Commission paid for assessment and collection of Revenue.*

(1) *Circle Thugyis.*—The number of Circle *Thugyis* now stands at 46, a decrease of 8 since last year. The gross amount of commission fell to Rs. 45,114, and the amount actually disbursed to Rs 38,323. Average emoluments have further decreased to Rs. 8-3 The decrease in commission was due to the large amount of remission already mentioned.

(2) *Village Headmen.*—There was a decrease of 607 village headmen during the year under report. The tendency to amalgamation of charges wherever possible, continues, and the extent to which it is going on is greater than the figures indicate. During the year the reduction of 8 under the number of Circle *Thugyis* involved the creation of additional village headmen. That amalgamation is going on is shown more clearly by the rise in the average emoluments from Rs. 161 to Rs. 168. Since 1902-03, when the average stood at Rs. 100, there has been a gradual, but on the whole, a consistent rise from year to year.

The amount actually disbursed within the year, exceeds the amount due on account of the year's collections by Rs. 13,088. The cause is a heavy carry-over of Rs. 39,000 from last year combined with the payment to headmen in Akyab and Kyaukpyu of over Rs. 25,000 in excess of the amount due in commission for capitation-tax. This payment was sanctioned as compensation for the fall in the commission earned by them which resulted from the remission of a year's capitation-tax in these districts.

There were 23 cases in which headmen were dealt with either departmentally or in the Criminal Courts for misappropriation of revenue or tampering with tax tickets; of these 8 were sentenced to imprisonment for periods varying from four months to five years, 2 other headmen absconded. None of these 25 cases involved any loss of revenue to Government, the amounts being recovered either direct from the headman himself or from his surety.

Commission on the whole was promptly paid, the powers granted to the majority of Township Officers to disburse commission at the Township Head-quarters having decreased the delay in this respect. The joint security system was introduced into Prome, and is now nearly generally in force throughout. Its working is well reported on.

* *Thathameda.*—See note on page. † *Thugyi.*—See note on page

29. *Areas granted or leased for cultivation.*—The area granted or leased for cultivation decreased from 16,403 acres to 15,469. Mergui, Thatôn, Insein, Toungoo and Amherst are responsible for most of these grants or leases. Statement X

In Mergui out of 4,354 acres granted 3,886 were for rubber cultivation, representing 131 grants. In this district 414 applications were put in during the year in addition to the 408 applications pending at the close of last year. The number of applications pending at the end of the year was 138. Most of the cases pending at the end of the year were large applications for over 300 acres each embracing in all about 23,000 acres of rubber land. A special officer is now examining the area selected for rubber for the purpose of demarcating exclusions, *i.e.* grazing grounds, village sites, land required for extending the existing cultivation, etc. There has been great delay in this district in disposing of the small rubber grant cases. A special officer has now been deputed to Mergui for this purpose.

The figures for Thatôn include a single grant of 1,430 acres for rubber cultivation, 35 applications were received during the year and 31 were pending at the beginning of the year. The area involved is 21,909 acres. Of these cases, 19 involving 2,696 acres were disposed of during the year. Forty-one grants of land for other kinds of cultivation, involving a total area of 284 acres, were also issued.

In Insein 10 applications aggregating 2,829 acres were received during the year for rubber cultivation, and 6 grants involving 1,347 acres were issued. An exactly similar area of 1,347 acres was granted for agricultural purposes other than rubber.

In Toungoo 13 applications for rubber grants were received, involving 3,400 acres and 11 for a total of 2,136 acres were issued. Applications for grants for considerable areas for tea and cocoanut cultivation are still pending. One lease of 50 acres was issued for palm cultivation.

In Amherst 28 applications for rubber grants were received involving 2,074 acres. Grants were issued in 6 cases involving 485 acres; 19 grants were issued for lemongrass cultivation, all for small areas.

30. *Revenue Free Grants.*—The area granted free of revenue for religious edifices slightly increased to 121 acres, that granted for public purposes increased to 40 acres, the latter was principally for burial grounds. The area granted or leased as *Thugyisa* * decreased by 111 acres. The figures in this return are normal and call for no particular comment. Statement. X

31. *Assignments of Land Revenue.*—The total amount of assignments of land revenue increased by Rs. 661. Of this increase Rs. 132 represents an increase of the assignments for the maintenance of public servants, while the remainder was for other purposes. There were no particularly large assignments, and the figures correspond generally to the areas shown in statement X as granted free of revenue for religious or public purposes, or for *thugyisa* in Upper Burma. In addition small areas of land privately owned and utilized for religious or public purposes in Ma-ubin and Amherst were exempted from assessment, without being granted, under Direction 115A. Statement XA

32. *Waste Land Grants under the old Rules.*—In Kyaukpyu District the Pyinpyumaw grant comprising an area of 181.41 acres paying a *jumma*† of Rs. 211-12-0 was acquired during the year by the Municipality in connection with a scheme for the sanitary improvement of Kyaukpyu Town. In Hanthawaddy 328·63 acres of waste land grant, new Serial No. 32, were acquired during the year by the Rangoon Port Commissioners. The acquisition took place after assessment. There were no other changes.

33. *Inspections.*— With the exception of the districts of Northern Arakan where transfrontier matters occupied the Deputy Commissioner away from headquarters for the greater part of the year, and Rangoon Town, the inspection work of Deputy Commissioners throughout the province reached a very satisfactory level. In a number of districts, both in Upper and Lo wer Burma the Deputy Commissioner inspected all his Revenue offices. In Lower Burma, 53 and in Upper Burma 16 inspections by Commissioners are reported. The

* *Thugyisa.*—Land assigned as an appanage of the office of *thugyi* or headman.
† *Jumma.*—Assessment including cess.

amount of inspection done by Subdivisional Officers was inadequate. One of the most unsatisfactory instances was that of the Subdivisional Officer, Mergui, who is reported to have inspected none of his Township offices during 1918 or 1919. The Financial Commissioner desires again to emphasize the importance of this branch of the duties of Subdivisional Officers and hopes next year to see a considerable improvement. The Subdivisional and the Township offices were both found to be in bad order in Mergui, Shwebo and Homalin, and the Township offices of Kyangin, Labutta, Bilin, Tadau and Thazi are adversely commented upon.

34. *Concluding Remarks.*—Mr. Arbuthnot has noted with pleasure the large number of officers who have been mentioned by Commissioners and Deputy Commissioners for good work. To select names from the lists submitted would, he feels, be invidious; but he cannot close this report without tendering his thanks for their many years of able revenue administration to Mr. W. V. Wallace, late Commissioner of the Irrawaddy Division, who has just retired, and to Lieutenant-Colonel F. R. Nethersole, C.I.E., Commissioner of the Pegu Division, whose valued services the Province is so soon to lose.

By order,

E. H. JONES,

Secretary to the Financial Commissioner, Burma.

APPENDICES.

STATEMENT I.—*Land Revenue.—Area assessed and Revenue Demand, Remissions, Collections and Outstandings for the year ending the 30th June 1920.* (Paragraphs 4—6 of Report, pages 3—7.)

Division and District.	Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	853,810	28,900	21,20,920	24,214	12,446	4,686	21,08,248	226
Northern Arakan	11,875	6,130	7,845	44	54	5,859	2,334	5,684
Kyaukpyu ...	199,651	40,448	2,97,521	2,590	619	37,187	2,57,804	39,709
Sandoway ...	93,618	23	1,50,564	16	1,176	7	1,47,424	1,964
PEGU ... Rangoon Town ...	8,118	87	48,557	87	21	...	48,522	14
Hanthawaddy ...	848,603	...	29,88,813	...	2,523	...	29,86,290	...
Insein ...	569,350	211	18,80,807	95	17,360	116	18,63,219	228
Pegu ...	944,580	1,081	25,19,357	238	6,135	843	25,12,789	433
Tharrawaddy ...	591,125	743	15,61,682	..	2,22,857	743	13,37,499	1,326
Prome ...	193,945	...	4,49,357	...	7,352	...	42,013	3,99,992
IRRAWADDY Bassein ...	821,202	27	20,82,964	...	66,743	27	19,94,074	22,147
Henzada ...	657,612	1,582	18,34,398	1,343	54,872	239	17,64,444	15,082
Myaungmya ...	776,660	458	23,41,622	102	13,451	356	23,27,004	1,167
Ma-ubin ...	494,954	...	14,61,622	...	1,18,218	...	13,40,618	2,786
Pyapôn ...	701,133	...	21,25,857	...	4,170	...	21,21,687	...
TENASSERIM Toungoo ...	485,496	...	11,23,002	...	6,626	...	11,16,193	183
Salween ...	29,621	78	33,650	...	30	78	32,641	979
Thatôn ...	710,642	17,423	14,62,487	4,437	77,803	12,954	13,50,114	34,602
Amherst ...	539,181	9,596	10,63,910	527	1,64,028	9,069	8,90,556	9,326
Tavoy ...	141,881	1,587	3,28,956	50	14,685	1,537	3,02,843	11,428
Mergui ...	124,820	...	3,13,782	...	20,827	...	2,85,478	7,477
MAGWE ... Thayetmyo ...	152,159	...	2,25,419	...	1,855	...	2,23,564	...
Pakôkku ...	419,263	1,363	5,91,622	877	463	...	5,84,124	7,521
Minbu ...	230,628	20	2,71,644	...	10,942	20	2,60,519	183
Magwe ...	467,337	7	4,59,605	...	11,694	7	4,47,700	211
MANDALAY... Mandalay ...	181,416	49,859	4,21,727	33	18,568	49,826	3,88,418	14,741
Bhamo ...	25,228	...	46,896	...	74	...	46,822	...
Myitkyina ...	...	53	80,826	...	116	53	80,710	...
Katha ...	185,987	...	2,36,934	...	244	...	2,36,690	...
Ruby Mines ...	9,155	* 818	25,767	...	75	818	25,692	...
SAGAING Shwebo ...	546,875	431	4,89,967	...	763	431	4,85,167	4,037
Sagaing ...	512,741	...	5,10,736	...	107	...	5,10,629	...
Lower Chindwin	460,641	...	4,76,845	..	77	...	4,76,768	...
Upper Chindwin	26,223	2,471	1,71,134	1	84	2,470	1,71,050	...
MEIKTILA ... Kyauksè ...	185,100	71	1,53,473	...	12,802	71	1,40,006	665
Meiktila ...	302,643	...	2,97,290	...	5,852	...	2,91,438	...
Yamèthin ...	327,201	...	6,38,251	...	35,005	...	6,03,246	...
Myingyan ...	469,067	637	4,45,141	25	1,347	612	4,43,245	549
Total ... 1919-20 ...	...	*1,64,104	3,17,40,950	34,679	9,12,064	1,28,009	3,02,47,642	5,82,660
1918-19 ...	...	9,50,972	*3,14,31,888	85,000	13,15,386	8,58,431	2,99,59,939	*1,64,104

* Revised figures.

STATEMENT IIIA.—*Capitation-tax.—Number of persons assessed, Demand, Remissions, Collections and Outstandings for the year ending the 30th June* 1920. (Paragraph 8 of Report, page 8.)

Division and District.	Number of persons assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	1,35,580	...	5,40,487	...	6,972	...	5,33,515	...
Northern Arakan	5,081	1,010	5,081	15	15	995	4,095	971
Kyaukpyu ...	41,883	...	1,25,981	...	4,383	...	1,18,056	3,542
Sandoway ...	23,313	...	84,644	...	2,290	...	82,354	...
PEGU ... Hanthawaddy ...	88,798	...	3,40,823	...	8,602	...	3,32,221	...
Insein ...	60,524	...	2,55,523	...	7,089	...	2,48,434	...
Pegu ...	94,517	..	3,94,215	...	10,308	...	3,83,907	...
Tharrawaddy ...	90,789	...	4,06,775	...	10,186	...	3,96,589	...
Prome ...	71,199	...	2,96,988	...	2,729	...	2,94,242	17
IRRAWADDY Bassein ...	90,868	...	4,00,137	...	16,031	...	3,83,205	901
Henzada ...	1,10,399	...	4,87,637	...	13,307	...	4,74,330	...
Myaungmya ...	78,479	...	3,32,228	...	11,728	...	3,20,500	...
Ma-ubin ...	65,589	...	2,76,367	...	15,495	...	2,60,872	...
Pyapôn ...	66,615	...	2,61,682	...	3,900	...	2,57,782	...
TENASSERIM Toungoo ...	78,483	...	3,13,800	...	5,396	...	3,08,382	22
Salween ...	10,362	...	20,316	...	19	...	20,297	...
Thatôn ...	90,732	27	3,92,104	27	9,221	...	3,77,514	5,369
Amherst ...	70,592	373	3,04,055	235	40,754	138	2,62,991	310
Tavoy ...	34,041	...	1,39,919	...	4,436	...	1,35,483	...
Mergui ...	26,860	...	92,929	...	2,092	...	90,837	...
MAGWE ... Thayetmyo ...	55,750	...	2,40,347	...	2,476	...	2,37,871	...
Railway Company's employés ...	...	...	22,614	...	...	...	22,614	...
Irrawaddy Flotilla Company's employes.	...	...	5,455	...	...	...	5,455	...
Total ... 1919-20 ...	13,90,454	1,410	57,40,107	277	1,77,429	1,133	55,51,546	11,132
1918-19 ...	13,84,698	5,752	57,45,455	1,504	4,65,051	4,248	52,78,994	1,410

STATEMENT IIIB.—*Thathameda.—Number of households assessed, Demand, Remissions, Collections and Outstandings for the year ending the 30th June* 1920. (Paragraph 10 of Report, pages 8-9.)

Division and District.	Number of households assessed.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
MAGWE ... Pakôkku ...	94,554	1,624	4,65,141	1,513	7,829	111	4,55,831	1,481
Minbu ...	58,307	...	2,45,597	...	3,636	...	2,41,951	10
Magwe ...	97,064	...	3,56,937	...	3,271	...	3,53,666	...
MANDALAY ... Mandalay ...	42,796	501	2,69,467	222	5,754	279	2,63,462	251
Bhamo ...	12,905	...	97,470 / 18,192	...	1,444 / 815	...	96,026 / 17,367	...
Myitkyina ...	20,099	...	72,743 / 21,805	...	1,275 / 13	...	71,462 / 21,792	... 6
Katha ...	44,197	...	2,37,442 / 1,823	...	2,395 / ...	...	2,35,047 / 1,823	...
Ruby Mines ...	9,826	92	81,136 / 20,000	...	1,562 / 10,000	...	79,574 / 10,000	...
SAGAING ... Shwebo ...	86,233	23	3,28,553	...	2,525	23	3,26,028	...
Sagaing ...	68,518	...	3,25,970	...	1,302	...	3,24,668	...
Lower Chindwin ...	71,457	...	2,69,044	...	2,257	...	2,66,787	...
Upper Chindwin ..	33,389	33	2,79,232 / 500	28	3,191 / ...	... 5	2,76,041 / 500	...
MEIKTILA ... Kyauksè ...	32,950	4	1,42,118	4	1,582	...	1,40,536	...
Meiktila ...	58,718	...	2,44,574	...	4,196	...	2,40,378	...
Yamèthin ...	66,867	...	2,65,551	...	3,818	...	2,61,733	...
Myingyan ...	87,639	210	2,80,102	57	2,183	153	2,77,916	3
Railway Company's employés ...	...	...	37,954	...	...	...	37,954	...
Irrawaddy Flotilla Company's employés.	...	...	5,455	...	...	...	5,455	...
Total ... 1919-20 ...	8,85,519	2,487	40,66,806	1,824	59,058	663	40,05,997	1,751
1918-19 ...	873,301	10,948	40,11,314	3,851	54,704	7,097	39,54,123	24,87

STATEMENT IVA.—*Capitation-tax.—Classification of Exemptees for the year ending the 30th June 1920.*
(Paragraph 9 of Report, page 8.)

Division and District.	Government servants and pensioners.	Priests and school-masters.	Village headmen.	Poverty and old age.	Immigrants.	Persons assessed to income-tax.	*Ywa-gaungs.*	Others.	Total.
1	2	3	4	5	6	7	8	9	10
ARAKAN ... Akyab ...	701	1,381	1,182	13,536	37	360	...	423	17,620
Northern Arakan	236	6	39	204	...	1	...	4	490
Kyaukpyu ...	...	...	...	...	...	...	...	...	...
Sandoway ...	470	279	187	3,174	...	53	...	363	4,526
PEGU ... Hanthawaddy ...	752	1,331	469	8,109	...	272	...	912	11,845
Insein ...	613	875	390	5,740	...	228	...	394	8,240
Pegu ...	1,406	1,475	437	6,367	1	291	...	940	10,917
Tharrawaddy ...	1,100	854	576	10,463	1	354	...	1,839	15,187
Prome ...	627	837	472	8,621	...	309	...	1,474	12,340
IRRAWADDY Bassein ...	523	889	699	9,057	5	326	...	1,472	12,971
Henzada ...	735	1,559	654	12,564	...	407	...	2,321	18,240
Myaungmya ...	460	759	594	7,034	...	715	...	623	10,185
Ma-ubin ...	490	1,111	324	7,832	...	593	...	982	11,332
Pyapôn ...	697	813	383	4,336	...	695	...	610	7,534
TENASSERIM Toungoo ...	419	843	564	7,637	...	201	1,242	148	11,054
Salween ...	299	66	91	451	...	24	...	46	977
Thatôn ...	1,020	1,580	399	11,539	30	413	...	1,168	16,149
Amherst ...	605	1,512	364	8,638	...	395	...	101	11,615
Tavoy ...	544	701	193	4,608	...	274	...	39	6,359
Mergui ...	275	271	155	2,986	...	229	...	13	3,929
MAGWE ... Thayetmyo ...	368	548	684	6,781	...	65	...	107	8,553
Total ... 1919-20 ...	12,340	17,690	8,856	139,677	74	6,205	1,242	13,979	2,00,063
1918-19 ...	14,129	18,599	9,422	1,48,734	199	7,932	...	12,108	2,11,123

STATEMENT IVB.—*Thathameda—Classification of Exemptees for the year ending the 30th June 1920.*
(Paragraph 11 of Report, pages 9-10.)

Division and District.	Government servants and pensioners.	Priests and school-masters.	Village headmen and *ywa-sayes.*	Poverty.	Immigrants.	Newly married couples.	*Ywa-gaungs.*	Others.	Total.
1	2	3	4	5	6	7	8	9	10
MAGWE ... Pakôkku ...	1,142	1,963	1,480	5,454	135	1,789	659	282	12,904
Minbu ...	1,020	1,071	721	2,479	2	869	567	274	7,003
Magwe ...	909	1,394	1,002	2,345	...	1,130	559	300	7,639
MANDALAY ... Mandalay ...	1,306	1,167	717	2,420	...	838	476	126	7,050
Bhamo ...	349	221	322	839	200	217	107	25	2,280
Myitkyina ...	454	182	267	251	119	153	69	44	1,539
Katha ...	913	880	1,002	873	4	710	382	116	4,880
Ruby Mines ...	431	258	262	320	5	139	70	242	1,727
SAGAING ... Shwebo ...	1,451	1,830	1,264	3,748	...	1,543	739	697	11,272
Sagaing ...	755	1,860	708	2,733	27	994	408	424	7,909
Lower Chindwin	878	1,625	863	4,080	10	719	659	277	9,111
Upper Chindwin	940	714	779	1,237	348	256	282	120	4,676
MEIKTILA ... Kyauksè ...	739	885	563	2,004	4	474	311	162	5,142
Meiktila ...	1,048	1,508	848	2,616	1	1,024	616	733	8,394
Yamèthin ...	858	1,037	738	3,021	...	1,204	700	649	9,207
Myingyan ...	877	1,732	1,125	5,017	88	1,470	595	346	11,250
Total ... 1919-20 ...	14,070	18,327	12,661	39,437	943	13,529	7,199	4,817	110,983
1918-19 ...	15,705	18,151	13,105	41,256	801	13,329	6,875	4,464	113,686

STATEMENT V.—*Land-rate in lieu of Capitation-tax.—Demand, Remissions, Collections and Outstandings for the year ending the 30th June 1920 (Lower Burma only)* (Paragraph 12 of Report, page 10.)

Division and District.	Area assessed in acres.	Demand.		Remissions.		Collections.		Outstandings.
		Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	1,138	133	9,727	48	32	85	9,695	...
ARAKAN ... Kyaukpyu ...	343	163	2,537	3	...	160	1,690	847
PEGU ... Prome ...	1,893	...	26,508	...	2,607	...	23,901	...
IRRAWADDY Bassein ...	912	...	27,245	...	1,399	...	25,822	24
IRRAWADDY Henzada ...	2,791	...	24,064	...	996	...	23,068	...
TENASSERIM ..Toungoo ...	509	...	18,952	...	623	...	18,329	...
MAGWE ...Thayetmyo ...	294	...	9,746	...	135	...	9,611	...
Total 1919-20 ...	7,880	296	1,18,779	51	5,792	245	1,12,116	871
Total 1918-19 ...	7,549	212	1,03,931	103	3,143	109	1,00,492	296

STATEMENT VI.—*Fishery Revenue.—Demand, Remissions, Collections and Outstandings for the year ending the 30th June 1920.* (Paragraph 13 of Report, pages 10—12.)

Division and District.	Demand.			Remissions.		Collections.		Outstandings.
	Arrears.	From net licenses.	From leased fisheries.	Arrears.	Current.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	...	16,167	687	...	...	...	16,854	...
ARAKAN ... Northern Arakan	...	...	...	...	...	...	...	...
ARAKAN ... Kyaukpyu ...	...	12,334	...	...	...	...	12,334	...
ARAKAN ... Sandoway ...	...	4,320	505	...	...	...	4,825	...
PEGU ... Rangoon Town ...	...	8,535	...	...	...	...	8,535	...
PEGU ... Hanthawaddy ...	...	16,762	58,085	...	...	...	74,847	...
PEGU ... Insein ...	1,310	3,803	1,53,755	1,274	...	36	1,57,488	70
PEGU ... Pegu ...	8,010	3,808	2,98,333	213	7,977	7,797	2,82,441	11,723
PEGU ... Tharrawaddy ...	...	1,097	2,46,192	...	505	...	2,46,744	40
PEGU ... Prome ...	...	3,340	54,293	...	12,206	...	45,427	...
IRRAWADDY Bassein ...	...	7,789	2,65,655	...	465	...	2,72,979	...
IRRAWADDY Henzada ...	...	7,130	2,33,544	...	239	...	2,40,435	...
IRRAWADDY Myaungmya ...	...	10,268	2,07,847	...	20	...	2,18,095	...
IRRAWADDY Ma-ubin ...	...	8,061	7,99,844	...	16,655	...	7,91,154	96
IRRAWADDY Pyapôn ...	...	16,165	1,56,902	...	121	...	1,72,946	...
TENASSERIM Toungoo ...	...	6,059	1,28,968	...	607	...	1,34,420	...
TENASSERIM Salween ...	...	161	75	...	...	...	236	...
TENASSERIM Thatôn ...	585	15,897	65,755	...	585	585	81,047	20
TENASSERIM Amherst ...	...	13,633	3,253	...	...	...	16,886	...
TENASSERIM Tavoy ...	...	19,388	7,795	...	...	...	27,183	...
TENASSERIM Mergui ...	...	72,519	34,400	...	...	...	1,06,919	...
MAGWE ... Thayetmyo ...	...	4,735	5,886	...	...	...	10,621	...
MAGWE ... Pakôkku ...	1,174	3,213	17,741	1,174	...	...	20,954	...
MAGWE ... Minbu ...	...	5,382	25,665	...	...	...	31,047	...
MAGWE ... Magwe ...	...	3,473	3,766	...	...	...	7,239	...
MANDALAY... Mandalay ...	2,282	325	1,84,212	935	780	1,647	1,78,652	5,105
MANDALAY... Bhamo ...	...	386	57,233	...	3,007	...	54,612	...
MANDALAY... Myitkyina ...	...	1,263	28,995	...	...	...	30,258	...
MANDALAY... Katha ...	1,662	250	1,19,942	1,082	2,224	580	1,17,968	...
MANDALAY... Ruby Mines ...	...	167	5,127	...	...	...	5,294	...
SAGAING ... Shwebo ...	...	847	18,055	...	...	...	18,800	102
SAGAING ... Sagaing ...	...	1,575	1,32,910	...	3,164	...	1,31,321	...
SAGAING ... Lower Chindwin	...	1,967	23,175	...	250	...	24,892	...
SAGAING ... Upper Chindwin	...	4,083	16,847	...	...	...	20,930	...
MEIKTILA ... Kyaukse ...	...	65	2,077	...	...	...	2,142	...
MEIKTILA ... Meiktila ...	...	...	...	...	...	...	...	...
MEIKTILA ... Yamèthin ...	...	1,992	8,718	...	...	...	10,650	60
MEIKTILA ... Myingyan ...	...	3,851	18,962	...	1,000	...	21,813	...
Total 1919-20 ...	15,023	2,80,810	33,85,199	4,378	49,805	10,645	35,98,988	17,216
Total 1918-19 ...	8,434	2,80,104	30,68,824	2,880	28,230	5,554	33,05,675	15,023

STATEMENT VII.—*Miscellaneous Land Revenue.—Collections for the year ending the 30th June 1920.*
(Paragraph 14 of Report, pages 12—14.)

Division and District.		Rents of Town Lands not credited to Local Funds.	Fees, rents, and royalties on		Receipts under the Village Act.	Survey fees for *pottas*.	Other miscellaneous Land Revenue.	Total.
			"Other minerals."	Petroleum, rubies, jade and amber.				
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN	Akyab ...	2,436	150	4,080	3,861	783	1,489	12,799
	Northern Arakan	...	...	...	34	...	...	34
	Kyaukpyu ...	38	225	1,911	736	470	167	3,547
	Sandoway ...	63	51	80	985	212	319	1,710
PEGU	Rangoon Town	...	830	...	...	...	1,488	2,318
	Hanthawaddy ...	38,445	1,644	...	9,048	193	2,884	52,214
	Insein ...	23,728	3,520	...	8,994	...	2,541	38,783
	Pegu ...	37,962	1,270	...	14,731	143	1,819	55,925
	Tharrawaddy ...	2,135	3,040	...	11,181	...	531	16,887
	Prome ...	3,867	2,161	189	9,133	...	486	15,836
IRRAWADDY	Bassein ...	13,194	1,710	...	5,168	...	1,668	21,740
	Henzada ...	4,069	2,178	...	7,349	...	643	14,239
	Myaungmya ...	16,236	608	...	4,079	131	3,166	24,220
	Ma-ubin ...	9,967	685	...	5,826	...	1,229	17,707
	Pyapôn ...	18,099	50	108	6,579	...	2,632	27,468
TENASSERIM	Toungoo ...	14,571	1,118	...	7,636	1,539	503	25,367
	Salween ...	...	1,610	...	278	47	7	1,942
	Thatôn ...	4,309	14,787	...	4,725	2,016	2,638	28,475
	Amherst ...	368	15,245	...	4,729	2,820	754	23,916
	Tavoy ...	1,300	1,15,791	...	1,739	1,337	618	1,20,785
	Mergui ...	1,485	79,641	...	1,047	2,346	2,280	86,799
MAGWE	Thayetmyo ...	1,351	1,918	18,631	5,460	96	...	27,456
	Pakôkku ...	3,128	1,013	69,473	8,101	...	1,015	82,730
	Minbu ...	5,621	5,986	50,205	7,620	...	706	70,138
	Magwe ...	13,068	545	32,64,119	9,384	...	424	32,87,540
MANDALAY	Mandalay ...	30,392	2,872	...	4,307	...	11,351	48,922
	Bhamo ...	5,069	915	...	422	...	34	6,440
	Myitkyina ...	3,436	2,007	1,21,250	2,670	...	52	1,29,415
	Katha ...	6,607	8,432	200	2,163	...	204	17,606
	Ruby Mines ...	3,269	585	3,40,520	459	...	305	3,45,138
SAGAING	Shwebo ...	5,261	336	5,338	17,415	...	525	28,875
	Sagaing ...	2,239	2,018	...	8,764	...	908	13,929
	Lower Chindwin	3,784	1,695	2,235	6,471	...	426	14,611
	Upper Chindwin	2,517	221	15,970	1,099	39	99	19,945
MEIKTILA	Kyauksè ...	3,537	1,148	...	6,292	...	...	10,977
	Meiktila ...	6,156	175	...	8,822	4	161	15,318
	Yamèthin ...	8,456	2,948	...	9,427	170	1,219	22,220
	Myingyan ...	3,563	315	2,473	11,373	...	427	18,151
Total	1919-20 ...	2,99,726	2,79,443	38,96,782	2,18,107	12,346	45,718	47,52,122
	1918-19 ...	2,98,133	4,39,646	34,81,517	2,11,853	15,849	48,803	44,95,801

STATEMENT VIII.—*Revenue Proceedings against defaulters during the year ending the 30th June 1920.*
(Paragraph 27 of Report, pages 21-22.)

Division and District.		Number of								Amount of arrears.	
		Notices.	Warrants of arrest.	Warrants of attachment of property.		Persons.		Sale of property.		For realization of which application was made.	Realized.
				Moveable.	Immoveable.	Arrested.	Committed to Jail.	Moveable.	Immoveable.		
1		2	3	4	5	6	7	8	9	10	11
										Rs.	Rs.
ARAKAN	Akyab ...	7,890	871	143	3,324	156	...	2	1,504	88,341	62,204
	Northern Arakan	18	...	...	...	...	...	...	...	18	18
	Kyaukpyu	445	854	82	474	162	...	18	85	13,351	6,428
	Sandoway	613	132	4	...	...	7	2	...	2,350	1,580
PEGU	Rangoon Town	5,427	20	15	1,360	...	...	...	80	1,03,335	94,986
	Hanthawaddy	814	203	46	243	9	...	...	2	22,904	20,193
	Insein ...	515	205	34	260	3	...	1	59	38,442	33,807
	Pegu ...	1,481	365	81	295	3	...	12	44	1,57,684	1,11,974
	Tharrawaddy	645	165	32	493	27	...	1	43	13,035	8,878
	Prome ...	311	28	24	24	2	1	...	5	5,773	3,099
IRRAWADDY	Bassein ...	2,490	734	106	878	131	4	10	59	55,432	39,715
	Henzada	3,419	952	218	971	302	...	118	180	33,835	22,406
	Myaungmya	1,865	551	208	536	3	...	39	87	30,151	24,575
	Ma-ubin	1,530	533	353	588	155	3	142	96	1,19,514	86,063
	Pyapôn ...	991	111	170	245	26	...	1	25	67,303	63,241
TENASSERIM	Toungoo	1,064	89	51	115	82	...	3	48	14,126	8,254
	Salween	10	3	...	1	...	...	...	...	40	40
	Thatôn ...	2,174	195	37	245	...	...	1	86	16,988	8,786
	Amherst	2,777	342	14	840	121	...	8	238	20,820	14,437
	Tavoy ...	1,016	197	24	187	34	...	...	84	7,289	4,847
	Mergui ...	687	25	50	315	17	...	...	10	11,604	4,703
MAGWE	Thayetmyo	378	24	56	32	19	...	...	7	8,254	1,710
	Pakôkku	814	133	27	25	126	1	...	18	18,735	16,796
	Minbu ...	671	40	18	1	12	...	1	...	8,139	7,155
	Magwe ...	346	1	6	...	...	...	...	...	3,513	2,258
MANDALAY	Mandalay	2,007	57	254	29	29	...	14	6	94,178	82,834
	Bhamo ...	128	2	13	1	...	...	2	...	3,975	3,137
	Myitkyina	145	...	5	...	...	...	...	...	3,227	2,890
	Katha ...	245	1	26	1	...	...	...	...	15,409	15,204
	Ruby Mines	59	...	13	...	...	...	...	...	7,244	6,453
SAGAING	Shwebo ...	667	9	37	...	6	...	...	...	12,660	10,282
	Sagaing	523	9	18	6	...	...	8	2	44,603	43,660
	Lower Chindwin	626	...	11	5	...	...	...	...	4,705	3,458
	Upper Chindwin	78	9	14	...	8	...	...	...	1,917	1,401
MEIKTILA	Kyauksè	733	30	28	12	5	...	...	8	6,387	5,247
	Meiktila	1,620	28	96	2	6	...	...	...	13,229	9,708
	Yamèthin	627	8	52	...	...	...	...	...	6,196	3,963
	Myingyan	770	...	3	12	...	...	...	...	3,668	2,673
Total	1919-20	46,619	6,926	2,369	11,450	1,438	16	377	2,716	10,72,316	8,38,463
	1918-19	56,412	7,209	2,948	22,367	1,254	3	161	5,651	12,97,286	10,55,505

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ending the 30th June* 1920. (Paragraph 28 of Report, page 22.)

PART I.—*Thugyis' Commission* (Lower Burma only).

Division and District.		Number of *thugyis.*	Commission due on account of the year's collections.	Deduction made from *thugyis'* commission.	Balance payable.	Amount actually disbursed within the year.	Average amount paid to each *thugyi.*
1		2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ..	Akyab ...	...	...	...	...	...	...
	Kyaukpyu ...	4	1,972	556	1,416	2,491	622
	Sandoway	...	...	...	...	...	...
PEGU ...	Rangoon Town ...	7	3,194	...	3,194	3,111	445
	Hanthawaddy ...	...	...	...	...	...	...
	Insein ...	...	...	...	...	...	...
	Pegu ...	...	...	...	...	...	...
	Tharrawaddy ...	2	5,301	1,462	3,839	3,788	1,894
	Prome ...	1	918	...	918	918	918
IRRAWADDY	Bassein ...	4	5,706	817	4,889	4,768	1,192
	Henzada ...	2	6,009	1,736	4,273	4,273	2,136
	Myaungmya ...	1	7,065	1,697	5,368	5,368	5,368
	Ma-ubin ...	1	2,541	456	2,085	1,987	1,987
	Pyapôn ...	...	...	...	...	...	...
TENASSERIM	Toungoo ...	...	...	...	...	...	...
	Salween ...	6	2,765	...	2,765	2,765	461
	Thatôn ...	...	...	...	...	...	...
	Amherst ..	7	4,471	407	4,064	4,064	581
	Tavoy	4	1,556	120	1,436	1,414	353
	Mergui	...	...	...	...	...	...
MAGWE ...	Thayetmyo ...	7	3,616	240	3,376	3,376	482
Total ..	1919-20 ...	46	45,114	7,491	37,623	38,323	833
	1918-19 ...	54	64,690	10,841	53,849	53,412	989

STATEMENT IX.—*Commission paid for assessment and collection of revenue during the year ending the 30th June 1920.* (Paragraph 28 of Report, page 22.)

PART II.—*Village Headmen's Commission.*

Division and District.	Number of revenue collecting village headmen.	Commission due on account of the year's collections.	Amount actually disbursed within the year.	Average amount paid to each headman.
1	2	3	4	5
		Rs.	Rs.	Rs.
ARAKAN ... Akyab ...	859	1,40,488	1,83,951	214
Northern Arakan ...	18	1,292	1,190	66
Kyaukpyu ...	335	24,429	31,917	95
Sandoway ...	183	18,990	18,207	99
PEGU ... Hanthawaddy ...	469	1,26,113	1,26,037	269
Insein	386	92,873	92,873	241
Pegu	450	1,11,461	1,11,257	247
Tharrawaddy ...	528	83,018	83,018	157
Prome	459	18,049	17,834	39
IRRAWADDY .. Bassein	660	1,04,528	98,962	150
Henzada	626	1,02,148	1,00,133	160
Myaungmya ...	572	1,22,265	1,22,176	213
Ma-ubin	314	56,419	55,012	175
Pyapôn	381	88,469	88,469	232
TENASSERIM ... Toungoo	564	87,100	87,100	154
Salween	1	195	195	195
Thatôn	399	94,589	82,039	206
Amherst	290	53,624	52,480	180
Tavoy	159	23,279	22,250	140
Mergui	154	25,382	19,778	128
MAGWE .. Thayetmyo ...	577	44,636	44,636	77
Pakôkku	751	1,00,001	96,917	129
Minbu	350	69,012	68,962	197
Magwe	509	71,868	71,867	141
MANDALAY ... Mandalay	354	72,101	69,707	197
Bhamo	242	14,327	14,327	59
Myitkyina ...	231	15,451	15,443	67
Katha	501	44,337	44,336	88
Ruby Mines ...	148	10,442	10,128	70
SAGAING ... Shwebo	647	1,50,201	1,50,201	232
Sagaing	303	81,007	80,822	267
Lower Chindwin ...	361	72,907	72,742	201
Upper Chindwin ...	380	46,295	46,295	122
MEIKTILA ... Kyaukse	282	60,081	59,183	210
Meiktila	388	59,486	59,423	153
Yamêthin	368	93,985	93,799	254
Myingyan	442	73,882	73,882	167
Total ... 1919-20 ...	14,641	24,54,730	24,67,818	168
1918-19 ...	15,248	24,90,189	24,50,783	161

STATEMENT X.—*Area granted or leased during the year ending the 30th June* 1920.

(Paragraph 29 of Report, page 23.)

Division and District.		Area granted or leased for cultivation.	Area granted free of revenue for religious edifices.	Area granted revenue free for public purposes.	Area granted or leased as *thugyisa*.
1		2	3	4	5
		Acres.	Acres.	Acres.	Acres.
ARAKAN ...	Akyab	120·64	3·25	...	...
	Northern Arakan	...	...	...	...
	Kyaukpyu ...	123·40	1·30	0·84	...
	Sandoway ...	278·33	3·09	...	...
PEGU ...	Rangoon Town ...	45·83	0·11	...	...
	Hanthawaddy ...	636·83	1·84	...	...
	Insein	2,694·12	4·39	...	...
	Pegu	...	4·47	1·31	48·53
	Tharrawaddy ...	10·00	1·67	...	59·86
	Prome	...	3·71	...	...
IRRAWADDY ...	Bassein ..	...	4·37	...	...
	Henzada ...	...	3·49	...	...
	Myaungmya ...	185·76	1·09	...	17·74
	Ma-ubin ...	...	0·05	1·28	34·00
	Pyapôn ...	...	1·29	...	...
TENASSERIM ...	Toungoo ...	2,186·18	14·76	8·33	15·00
	Salween ...	67·91	...	...	...
	Thatôn ...	1,981·17	·06	...	...
	Amherst ...	1,182·16	3·38	...	23·18
	Tavoy ...	446·55	1·42	3·30	...
	Mergui ...	4,354·13	2·30	10·00	...
MAGWE ...	Thayetmyo ...	...	...	0·09	...
	Pakôkku ...	15·28	5·55	3·72	...
	Minbu ...	42·00	4·36	...	...
	Magwe ...	...	3·44	8·89	...
MANDALAY ...	Mandalay ...	41·73	7·81	...	22·53
	Bhamo ...	50·60	·57	...	43·30
	Myitkyina ...	...	0·38	...	20·12
	Katha ...	...	5·80	0·10	...
	Ruby Mines ...	6·02	·22	...	...
SAGAING ...	Shwebo ...	...	15·13	...	42·14
	Sagaing ...	...	6·58	...	...
	Lower Chindwin	...	1·43	...	...
	Upper Chindwin	...	3·68	0·01	...
MEIKTILA ...	Kyauksè ...	...	2·18	...	...
	Meiktila ...	...	6·40	...	...
	Yamèthin ...	...	1·30	2·76	...
	Myingyan ...	...	0·14	...	...
Total ...	1919-20 ...	15,468·64	121·01	40·57	326·40
	1918-19 ...	16,402·95	108·88	23·57	437·37

STATEMENT XA.—*Total value of assignments of Land Revenue during the year ending the 30th June* 1920. (Paragraph 31 of Report, page 23.)

Division and District.	Total value of assignments of land revenue at the beginning of the year.	Total value of assignments of land revenue added during the year.	Total value of assignments of land revenue subtracted during the year.	Total value of assignments of land revenue at the end of the year.
1	2	3	4	5
A.—FOR THE MAINTENANCE OF PUBLIC SERVANTS.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
MAGWE ... Pakôkku ...	5,983 8 1	...	...	5,983 8 1
MAGWE ... Minbu ...	2,152 11 0	...	...	2,152 11 0
MAGWE ... Magwe ...	1,322 8 0	...	...	1,322 8 0
MANDALAY ... Mandalay ...	324 13 0	...	...	324 13 0
MANDALAY ... Bhamo ...	3,592 3 6	90 15 0	...	3,683 2 6
MANDALAY ... Myitkyina ...	1,433 4 3	30 2 10	30 15 4	1,432 7 9
MANDALAY ... Katha ...	2,704 9 7	...	...	2,704 9 7
MANDALAY ... Ruby Mines ...	1,403 0 3	...	...	1,403 0 3
SAGAING ... Shwebo ...	331 12 7	39 13 3	...	371 9 10
SAGAING ... Sagaing ...	472 10 2	...	...	472 10 2
SAGAING ... Upper Chindwin ...	2,157 5 4	...	...	2,157 5 4
MEIKTILA ... Kyauksè ...	158 15 0	...	...	158 15 0
MEIKTILA ... Meiktila ...	326 14 3	...	...	326 14 3
MEIKTILA ... Yamèthin ...	871 3 6	1 12 0	...	872 15 6
MEIKTILA ... Myingyan ...	322 2 7	...	...	322 2 7
Total, A ...	23,557 9 1	162 11 1	30 15 4	23,689 4 10
B.—FOR OTHER PURPOSES.				
ARAKAN ... Akyab ...	484 4 8	5 8 1	...	489 12 9
ARAKAN ... Kyaukpyu ...	120 1 11	5 11 5	...	125 13 4
ARAKAN ... Sandoway ...	71 4 5	3 8 0	...	74 12 5
PEGU ... Rangoon Town ...	3,004 14 2	...	...	3,004 14 2
PEGU ... Hanthawaddy ...	368 11 5	4 12 6	...	373 7 11
PEGU ... Insein ...	635 4 1	...	...	635 4 1
PEGU ... Pegu ...	1,445 7 4	12 0 0	...	1,457 7 4
PEGU ... Tharrawaddy ...	1,531 5 4	16 4 8	1 14 0	1,545 12 0
PEGU ... Prome ...	458 8 5	19 14 1	...	478 6 6
IRRAWADDY ... Bassein ...	340 13 3	14 1 9	...	360 15 0
IRRAWADDY ... Henzada ...	261 0 5	5 15 0	...	266 15 5
IRRAWADDY ... Myaungmya ...	523 10 7	8 13 0	...	532 7 7
IRRAWADDY ... Ma-ubin ...	583 11 0	18 2 0	...	601 13 0
IRRAWADDY ... Pyapôn ...	402 8 0	40 10 10	...	442 12 10
TENASSERIM ... Toungoo ...	811 12 9	46 7 1	...	858 3 10
TENASSERIM ... Salween ...	68 5 8	...	...	68 5 8
TENASSERIM ... Thatôn ...	694 10 2	23 14 11	...	718 9 1
TENASSERIM ... Amherst ...	2,232 15 3	25 8 0	...	2,258 7 3
TENASSERIM ... Tavoy ...	81 2 6	7 10 0	...	88 12 6
TENASSERIM ... Mergui ...	202 2 3	36 12 0	...	238 14 3
MAGWE ... Thayetmyo ...	182 13 11	3 0 0	...	185 13 11
MAGWE ... Pakôkku ...	1,547 12 11	5 7 0	...	1,553 3 11
MAGWE ... Minbu ...	3,028 3 5	6 10 4	...	3,034 13 9
MAGWE ... Magwe ...	224 12 6	9 1 0	...	233 13 6
MANDALAY ... Mandalay ...	910 12 6	122 14 0	...	1,033 10 6
MANDALAY ... Bhamo ...	138 8 4	9 0 0	...	147 14 4
MANDALAY ... Myitkyina ...	761 13 10	0 9 1	...	762 6 11
MANDALAY ... Katha ...	298 5 9	10 2 0	...	308 7 9
MANDALAY ... Ruby Mines ...	90 9 6	0 6 2	...	96 15 8
SAGAING ... Shwebo ...	828 9 3	17 9 2	...	846 2 5
SAGAING ... Sagaing ...	1,730 13 6	12 1 11	...	1,748 15 5
SAGAING ... Lower Chindwin ...	42 8 2	2 0 0	...	44 8 2
SAGAING ... Upper Chindwin ...	494 0 8	13 14 10	...	507 15 6
MEIKTILA ... Kyauksè ...	793 14 8	5 13 0	...	799 11 8
MEIKTILA ... Meiktila ...	268 3 3	9 15 8	...	278 2 11
MEIKTILA ... Yamèthin ...	634 0 10	7 0 0	...	641 0 10
MEIKTILA ... Myingyan ...	475 5 2	5 12 0	...	481 1 2
Total, B ...	27,991 7 9	531 3 6	1 14 0	28,520 13 3
Total ... 1919-20 ...	51,549 0 10	693 14 7	32 13 4	52,210 2 1
Total ... 1918-19 ...	50,702 12 6	786 4 4	...	51,549 0 10

STATEMENT XI.—*Sales, Mortgages and Redemptions of Land during the year ending the 30th June* 1920.
(Paragraph 22 of Report, pages 16—18.)

Districts.	Sales.		Mortgages				Redemptions.
	Area.	Amount of purchase-money or value of consideration.	During the year of report.		At the end of the year.		Area redeemed during the year.
			Area.	Amount for which mortgaged.	Total area under mortgage.	Amount for which mortgaged.	
1	2	3	4	5	6	7	8
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.
Akyab	36,505	17,97,807	14,542	3,83,595	107,657	33,47,681	15,038
Kyaukpyu	2,717	77,042	650	10,886	10,442	1,96,382	1,176
Sandoway	1,616	1,33,465	103	3,895	2,669	83,994	45
Insein .. .	31,419	24,40,736	27,002	10,95,213	2,04953	87,08,511	10,631
Hanthawaddy ...	41,234	32,46,935	20,929	12,10,858	234,178	1,19,91,432	42,174
Tharrawaddy	45.808	36,48,026	51,288	30,65,824	250,754	1,22,39,165	19,591
Pegu	76,156	46,31,604	56,558	25,13,723	296,975	1,23,80,276	21,239
Prome	17,749	18,26,128	14,461	9,57,402	93,320	69,90,949	5,627
Bassein	45,084	20,45,058	45,358	13,38,780	203,242	51,20,533	28,839
Henzada	24,231	20,50,339	18,855	10,51,570	143,741	78,82,481	9,861
Myaungmya	45,819	29,84,316	55,557	26,17,350	288,269	1,08,99,235	30,184
Ma-ubin	21,221	10,45,603	21,501	8,89,206	230,577	72,92,805	8,459
Pyapôn	49,751	25,71,527	69,231	25,90,733	381,577	1,30,75,877	55,150
Toungoo	25,912	14,31,487	16,644	7,81,867	166,258	61,15,355	7,792
Thatôn	31,329	16,58,393	21,283	7,11,066	111,845	43,23,295	20,723
Amherst	17,811	8,80,243	6,028	2,43,564	47,703	15,69,452	3,836
Tavoy	4,298	7,86,353	1,422	1,50,431	11,360	11,70,270	1,271
Mergui	2,446	1,31,596	419	60,190	6,807	3,37,735	108
Thayetmyo	1,878	1,59,848	314	28,100	1,921	1,14,411	144
Pakôkku	5,785	3,24,704	63	31,090	2,150	1,05,743	7
Minbu	1,844	1,62,666	914	55,492	8,296	3,36,600	1,321
Magwe	2,156	1,04,138	238	2,530	404	5,469	24
Mandalay	9,443	4,31,236	2,002	83,744	8,890	2,88,003	952
Katha	862	12,563	20	135	1,044	19,044	87
Shwebo	9,450	3,22,097	593	13,529	6,385	1,52,796	299
Sagaing	7,467	4,65,653	167	29,217	1,776	1,44,287	24
Lower Chindwin ...	4,165	3,63,109	36	1,762	122	6,060	...
Upper Chindwin ...	201	26,727	...	...	...	...	...
Kyauksè	10,332	2,69,903	2,160	76,566	13,598	3,70,149	572
Meiktila	1,128	87,422	252	25,856	4,391	1,48,814	18
Yamèthin	11,213	7,35,929	2,355	1,89,078	26,642	15,55,785	426
Myingyan	4,554	2,07,999	161	12,044	386	13,423	235
Lower Burma including Thayetmyo.	522,988	335,46,506	442,145	197,04,253	2,794,248	11,38,39,889	281,888
Upper Burma excluding Thayetmyo.	68,600	34,54,146	8,961	521,043	74,084	31,46,173	3,965
Total 1919-20 ...	591,588	370,00,652	451,106	202,25,296	2,868,332	11,69,86,062	285,853
Total 1918-19 ..	480,074	287,02,246	449,253	189,22,793	2,819,900	11,00,77,370	244,672

STATEMENT XII.—*Classification of Occupiers of Land, and details of Tenancies at full and fixed rents during the year ending the 30th June 1920.* (Paragraph 23 of Report, pages 18 and 19.)

District.	Area occupied by			Tenancies at full rents.					
	Agriculturists.	Non-agriculturists.		Number of cases in which the land has been let continuously.		Number of tenants who have rented their lands continuously.		Area let at full rents.	Amount of money for which rented.
		Resident.	Non-resident.	Five years and over.	Under five years.	Five years and over.	Under five years.		
1	2	3	4	5	6	7	8	9	10
	Acres.	Acres.	Acres.	No.	No.	No.	No.	Acres.	Rs.
Akyab ...	594,527	33,860	106,526	9,891	22,333	3,845	27,724	296,359	44,68,080
Kyaukpyu ...	172,165	7,814	7,007	827	2,339	546	2,599	17,732	1,83,590
Sandoway ...	60,383	3,084	2,609	1,084	2,077	394	2,863	13,338	1,29,418
Insein ...	380,760	42,089	150,417	4,565	5,920	1,599	9,108	245,639	47,41,169
Hanthawaddy	458,003	63,356	300,033	7,109	6,086	3,099	12,220	476,206	1,13,09,737
Tharrawaddy ...	403,642	24,627	102,182	8,873	10,349	2,652	16,570	207,888	49,65,533
Pegu ...	592,341	31,330	236,320	7,471	11,389	1,838	17,979	493,392	1,03,65,030
Prome ...	342,082	11,289	30,041	787	1,897	507	2,777	18,862	2,56,019
Bassein ...	674,429	37,993	101,640	6,490	8,663	2,017	15,601	318,439	45,40,081
Henzada ...	562,365	32,976	57,558	4,032	4,517	1,745	6,773	87,552	16,55,267
Myaungmya ...	534,231	80,983	139,334	6,303	8,198	1,740	13,756	343,143	81,34,132
Ma-ubin ...	336,804	67,615	88,809	4,246	4,251	1,197	7,836	165,346	39,52,610
Pyapôn ...	456,845	81,277	159,251	5,125	5,428	1,542	9,258	330,540	74,24,331
Toungoo ...	311,785	52,290	92,091	3,059	4,356	893	6,439	126,191	26,00,309
Thatôn ...	548,142	19,682	110,452	1,998	3,002	360	4,445	132,921	26,54,045
Amherst ...	439,652	17,876	47,471	1,846	3,008	655	4,180	76,760	17,50,537
Tavoy ...	95,701	7,346	26,173	1,977	2,881	915	4,157	41,329	8,37,528
Mergui ..	93,539	4,163	12,120	332	620	181	772	7,803	1,02,644
Thayetmyo ...	188,859	6,699	7,271	3	5	1	9	34	399
Pakôkku ...	730,542	16,349	15,228	466	650	214	1,020	8,163	39,305
Minbu ...	355,895	28,252	38,812	1,295	663	438	792	6,217	1,58,040
Magwe ...	1,072,560	18,471	20,534	42	1,050	31	1,079	6,966	38,054
Mandalay ...	239,276	5,743	20,406	458	482	680	1,393	10,549	2,53,143
Katha ...	224,045	2,414	430	31	248	13	236	2,530	35,536
Shwebo ...	1,019,141	20,125	30,055	3	35	...	41	280	1,740
Sagaing ...	742,770	22,389	29,561	150	349	183	316	2,513	12,476
Lower Chindwin ...	654,318	76,067	59,421	13	35	13	35	193	4,030
Upper Chindwin ...	28,010	5,544	5,189	39	36	4	71	194	1,174
Kyauksè ...	242,509	5,104	15,943	142	119	141	228	4,151	62,668
Meiktila ...	643,658	2,396	2,856	3	6	237	99	258	1,905
Yamèthin ...	464,032	24,973	36,088	2,012	1,880	536	3,384	44,279	7,57,371
Myingyan .	977,780	75,189	29,666	364	2,304	374	2,486	19,503	98,278
L. B. including Thayetmyo.	7,246,248	626,349	1,777,305	76,018	107,319	25,726	165,078	3,399,472	7,00,70,459
U. B. excluding Thayetmyo.	7,394,536	303,016	304,189	5,018	7,857	2,864	11,180	105,796	14,63,720
Total 1919-20	14,640,784	929,365	2,081,494	81,036	115,176	28,590	176,258	3,505,268	7,15,34,179
Total 1918-19	14,616,259	870,547	2,013,646	83,734	121,464	30,792	186,487	3,471,515	4,93,76,728

STATEMENT XIII.—*Agricultural Advances during the*

District	Principal. Outstanding at the commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at the end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Akyab	1,57,878	1,47,746	3,05,624	2,91,108	...	2,54,796	2,54,796	50,828	7,731	36,208
Northern Arakan ...	265	5,000	5,265	5,265	..	11	11	5,254	5,000	254
Kyaukpyu	1,39,176	12,705	1,51,881	1,32,831	270	71,785	72,055	79,826	675	66,267
Sandoway	4,079	11,150	15,229	8,960	...	6,645	6,645	8,584	...	2,315
Insein	...	4,900	4,900	2,575	...	2,575	2,575	2,325	...	...
Hanthawaddy	...	...	...	...	..	...	...	...	...	...
	6,79,748	*74,305*	*7,53,953*	*3,21,644*	...	*81,816*	*81,816*	*6,72,137*	...	*2,39,828*
Tharrawaddy ...	12,323	29,830	42,153	22,027	...	9,153	9,153	33,000	3,650	10,250
Pegu ...	9,162	42,700	51,862	51,862	...	44,637	44,637	7,225	...	5,975
	6,45,285	*3,45,412*	*9,90,697*	*1,60,423*	...	*40,217*	*40,217*	*9,50,480*	...	*1,20,206*
Prome	1,26,972	1,67,600	2,94,572	1,22,275	...	49,382	49,382	2,45,190	61,647	16,646
Bassein ...	20,994	18,900	39,894	24,220	...	21,183	21,183	18,711	183	3,814
Henzada	*3,825	15,300	19,125	12,925	...	6,375	6,375	12,750	6,975	...
Myaungmya	40,589	23,300	63,889	46,058	418	31,624	32,042	31,847	7,920	11,040
Ma-ubin ...	31,018	22,500	53,518	32,458	...	27,085	27,085	26,433	2,929	4,739
	...	*20,654*	*20,654*	*345*	..	*5,184*	*5,184*	*15,470*	...	...
Pyapôn	4,770	8,720	13,490	13,490	602	12,452	13,054	436	1,755	436
Toungoo	6,445	16,185	22,630	17,918	...	17,393	17,393	5,237	...	525
Thatôn	19,965	45,055	65,020	66,015	...	22,683	22,683	42,337	3,750	39,837
Amherst	17,874	70,823	88,697	80,120	393	58,870	59,263	29,434	15,749	5,998
Tavoy	900	...	900	900	...	900	900	...	...	...
Mergui	7,838	12,475	20,313	16,146	...	5,584	5,584	14,729	49,14	5,648
Thayetmyo	43,685	21,300	64,985	24,581	..	24,626	24,626	40,359	...	443
Pakôkku	45,634	55,920	1,01,554	63,463	...	56,110	56,110	45,444	2,643	4,256
Minbu ...	14,960	11,500	26,460	9,023	...	9,760	9,760	16,700	...	...
	96,210	...	*96,210*	*68,359*	...	*26,124*	*26,124*	*70,086*	...	*42,235*
Magwe	21,558	20,000	41,558	16,604	...	16,829	16,829	24,729	...	...
Mandalay ...	66,552	38,325	1,04,877	57,013	...	33,578	33,578	71,299	10,554	15,327
	2,360	...	*2,360*	*1,972*	...	*1,573*	*1,573*	787	...	*399*
Bhamo	12,320	7,300	19,620	8,250	...	7,730	7,730	11,890	545	...
Myitkyina ...	11,819	5,900	17,719	8,227	...	8,277	8,277	9,442	...	50
	3,51,634	*50,140*	*4,01,774*	*80,837*	*296*	*35,065*	*35,361*	*3,66,413*	...	*45,477*
Katha	34,938	23,200	58,138	28,625	...	22,485	22,485	35,653	25	6,300
Ruby Mines	9,883	6,310	16,193	4,627	...	4,247	4,247	11,946	75	470
Shwebo ...	1,82,591	66,002	2,48,593	1,28,283	...	89,074	89,074	1,59,519	20,830	...
	...	*9,079*	*9,079*	...	...	...	...	*9,079*	...	19,076
Sagaing	20,236	12,589	32,825	19,261	...	17,791	17,791	15,034	1,570	...
Lower Chindwin ...	26,444	24,696	51,140	35,139	...	35,139	35,139	16,001	...	...
Upper Chindwin ..	37,413	17,640	55,053	22,730	...	22,975	22,975	32,078	26	125
Kyauksè ...	38,268	28,900	67,168	38,228	.	21,332	21,332	45,836	15,040	2,516
	550	..	*550*	*550*	...	*150*	*150*	*400*	...	*400*
Meiktila	93,892	48,500	1,42,392	75,590	...	64,430	64,430	77,962	9,429	...
Yamèthin ...	1,82,947	1,30,000	3,12,947	2,28,778	...	1,09,032	1,09,032	2,03,915	37,975	79,201
	12,901	...	*12,901*	*8,012*	...	*1,278*	*1,278*	*11,623*	...	*6,734*
Myingyan	19,745	18,950	38,695	19,995	..	15,995	15,995	22,700	4,000	...
Total 1919-20 ...	14,66,958	11,91,921	26,58,879	17,35,570	1,683	12,02,543	12,04,226	14,54,653	2,25,590	3,37,716
	17,88,688	*4,99,490*	*22,88,178*	*6,12,142*	*296*	*1,91,407*	*1,91,703*	*20,96,475*	...	*4,55,279*
	32,55,646	16,91,411	49,47,057	23,77,712	1,979	13,93,950	13,95,929	35,51,128	2,25,590	7,92,995
Total 1918-19 ...	14,89,584	12,83,379	27,72,963	19,32,971	8,365	12,97,495	13,05,860	14,71,466	1,37,144	4,10,742
	12,02,539	*7,32,727*	*19,35,266*	*3,82,922*	...	*1,46,803*	*1,46,803*	*17,88,463*	...	*2,38,040*
	26,92,123	20,16,106	47,08,229	23,15,893	8,365	14,44,298	14,52,663	32,59,929	1,37,144	6,48,782

Figures in *italics* denote loans to Co-operative

STATEMENT XIIIA.—*Advances under the Land Improvement Loans Act*

District.	Principal. Outstanding at commencement of the year.	Advanced during the year.	Total advanced.	Amount due for collection within the year (including arrears).	Remitted during the year.	Collected during the year.	Total remitted and collected.	Balance outstanding at the end of the year.	Amount suspended by competent authority.	Amount overdue.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hanthawaddy	9,000	...	9,000	...	...	...	...	9,000	...	...
Prome	1,440	300	1,740	360	...	800	800	940	220	...
Myaungmyo	...	1,200	1,200	300	...	...	...	1,200	...	300
Amherst	1,985	...	1,985	1,202	...	877	877	1,108	425	425
Thayetmyo	1,979	650	2,629	1,230	...	1,021	1,021	1,608	...	292
Pakôkku	1,800	300	2,100	200	...	200	200	1,900	...	...
Minbu	296	...	296	54	...	54	54	242	...	...
Myitkyina	...	800	800	200	...	200	200	600	...	...
Katha	36	...	36	36	...	36	36	...	...	...
Ruby Mines	175	150	325	125	...	25	25	300	...	100
Kyauksè	1,500	...	1,500	500	...	500	500	1,000	...	...
Meiktila	8,875	...	8,875	1,672	1,772	...	1,772	7,103	...	...
Yamèthin	650	...	650	600	...	100	100	550	250	250
Myingyan	11,139	1,000	12,139	5,035	...	2,853	2,853	9,286	1,911	751
Total 1919-20 ...	38,875	4,400	43,275	11,514	1,772	6,666	8,438	34,837	2,806	2,118
Total 1918-19 ...	42,275	7,600	49,875	12,861	200	10,801	11,001	38,874	1,535	1,174

financial year 1919-20. (Paragraph 24 of Report, Pages 19 and 20.)

Interest.								Total Principal and Interest.			
Amount of interest suspended and over due at the commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at the end of the year.	Remitted during the year.	Collected during the year.	Under suspension at the end of year.	Overdue at the end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,954	8,831	19,785	...	13,510	13,510	...	1,217	...	2,68,306	7,731	37,425
166	234	400	...	...	...	234	166	...	11	5,234	420
5,559	1,599	7,158	33	10,615	10,648	...	724	303	82,400	675	66,991
299	843	1,142	...	826	826	...	107	...	7,471	...	24,22
...	160	160	...	160	160	...	...	...	2,735	...	...
...	...	...	...	...	...	...	...	...	...	...	...
31,513	39,389	70 902	...	35,645	35,645	...	35,257	...	1,17,461	...	2,75,085
128	1,573	1,701	7	1,429	1,436	...	304	7	10,582	3,650	10,554
419	2,055	2,474	...	2,150	2,150	60	272	...	46,787	60	6,247
25,101	58,279	83,380	...	31,495	31,495	...	51,885	...	71,712	...	1,72,091
10,668	13,417	24,085	...	7,773	7,773	...	6,129	...	57,155	61,647	22,775
1,978	2,475	4,453	16	2,446	2,462	*	383	16	23,629	183	4,197
...	1,338	1,338	16	1,338	1,354	...	3	16	7,713	6,975	3
2,696	2,643	5,339	30	2,818	2,848	...	1,048	448	34,442	7,920	19,088
806	2,533	3,339	...	3,024	3,024	...	340	...	30,109	2,920	5,079
...	53	53	...	288	288	...	...	...	5,472	...	...
200	663	863	30	835	865	...	15	632	13,287	1,755	451
406	1,397	1,803	...	1,302	1,362	...	42	...	18,755	...	567
797	2,761	3,558	...	2,268	2,268	...	1,298	...	24,951	3,750	41,135
1,374	4,520	5,894	49	4,590	4,639	...	635	442	63,460	15,749	6,633
42	36	78	...	78	78	...	...	...	978	...	...
304	838	1,142	...	552	552	223	381	...	6,136	5,137	6,029
4,279	2,530	6,809	...	2,073	2,673	...	50	...	27,299	...	493
3,647	4,831	8,478	...	5,546	5,546	...	534	...	61,656	3,643	4,790
...	927	927	...	986	986	...	...	...	10,746	...	...
10,549	5,333	15,882	...	3,080	3,080	...	12,802	...	29,204	...	55,037
1,755	1,490	3,245	...	1,494	1,494	...	...	...	18,323	...	...
1,854	2,962	4,816	...	4,297	4,297	760	1,031	...	37,875	11,314	16,358
120	48	168	...	119	119	...	49	...	1,692	...	448
1,346	1,099	2,445	...	1,102	1,102	...	...	...	8,832	545	...
124	963	1,087	...	1,087	1,087	...	...	...	9,364	...	50
19,102	23,444	42,546	...	12,906	12,906	...	29,640	296	47,971	...	75,117
3,556	2,950	6,506	3	2,897	2,900	...	802	3	25,382	25	7,102
23	534	557	...	527	527	...	54	...	4,774	75	524
...	...	...	...	...	...	...	...	...	...	...	...
19,610	11,761	31,371	...	14,445	14,445	...	2,796	...	1,03,519	20,830	21,872
81	1,349	1,430	...	1,450	1,450	...	...	...	19,241	1,570	...
2,207	2,915	5,122	...	2,921	2,921	...	...	...	38,060	...	...
3,764	3,149	6,913	..	3,236	3,236	...	28	...	26,211	26	153
616	2,629	3,245	...	3,145	3,145	1,219	195	...	24,477	16,259	2,711
46	...	46	...	6	6	...	40	...	156	...	440
6,643	4,810	11,453	...	5,002	5,002	...	3	...	69,432	9,419	3
15,056	15,154	30,210	...	12,412	12,413	...	10,035	...	1,21,444	37,975	89,236
902	389	1,291	...	119	119	...	1,171	...	1,397	...	7,905
166	1,251	1,417	...	1,401	1,401	...	16	...	17,396	4,000	16
1,01,523	1,09,220	2,10,743	184	1,20,395	1,20,579	2,496	28,608	1,867	13,22,938	2,28,086	3,66,324
87,333	1,26,935	2,14,268	...	83,658	83,658	...	1,30,844	296	2,75,065	...	5,86,123
1,88,856	2,36 155	4,25,011	184	2,04,053	2,04,237	2,496	1,59,452	2,163	15,98,003	2,28,086	9,52,447
89,807	1,14,943	2,04,750	574	1,23,224	1,23,798	915	30,603	8,939	14,20,719	1,38,059	4,41,345
65,852	92,246	1,58,098	...	70,579	70,579	...	87,519	...	2,17,382	...	3,25,559
1,55,659	2,07,189	3,62,848	574	1,93,803	1,94,377	915	1,18,122	8,939	16,38,101	1,38,059	7,66,904

Societies. * Includes Rs. 250 collected in excess.

during the financial year 1918-19 (Paragraph 25 of Report, pages 20—21.)

Interest.								Total Principal and Interest.			
Arrears of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collection within the year.	Remitted during the year.	Collected during the year.	Total remitted and collected.	Suspended by competent authority.	Arrears of interest overdue at the end of the year.	Remitted during the year.	Collected during the year.	Under suspension at the end of the year.	Overdue at the end of the year.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...
225	90	315	...	90	90	...	...	...	890	220	...
...	69	69	...	...	...	...	69	...	...	...	369
124	91	215	...	72	72	...	25	...	949	425	450
231	97	328	...	113	113	...	12	...	1,134	...	304
520	65	585	...	65	65	...	...	...	265	...	...
...	15	15	...	15	15	...	...	...	69	...	...
...	37	37	...	37	37	...	...	...	237	...	...
...	2	2	...	2	2	...	...	...	38	...	...
...	10	10	...	5	5	...	5	...	30	...	105
...	75	75	...	75	75	...	...	...	575	...	...
1,652	491	2,143	498	...	498	...	...	2,270	...	...	...
56	50	106	..	41	41	...	44	...	141	250	294
107	567	674	...	463	463	280	66	...	3,316	2,191	817
2,915	1,659	4,574	498	978	1,476	280	221	2,270	7,644	3,086	2,339
1,997	1,605	3,602	13	1,891	1,904	...	174	213	12,692	1,535	1,348

STATEMENT XIIIB.—*Account of Local Government with Agricultural Borrowers, during the financial year* 1919-20. (Paragraph 24 of Report, pages 19—21.)

	Particulars.	Agriculturists Loans Act.	Land Improvement Loans Act.	Total both Acts.
	1	2	3	4
		Rs.	Rs.	Rs.
PRINCIPAL	1. Outstanding at commencement of the year	14,66,958 *17,88,088*	38,875	15,05,833 *17,88,688*
	2. Advanced during the year	11,91,921 *4,99,490*	4,400 ...	11,96,321 *4,99,490*
	3. Total advanced	26,58,879 *22,88,178*	43,275 ...	27,02,154 *22,88,178*
	4. Amount due for collection within the year (including arrears).	17,35,570 *6,42,142*	11,514 ...	17,47,084 *6,42,142*
	5. Remitted during the year	1,683 *296*	1,772 ...	3,455 *296*
	6. Collected during the year	12,02,543 *1,91,407*	6,666 ...	12,09,209 *1,91,407*
	7. Total remitted and collected	12,04,226 *1,91,703*	8,438 ...	12,12,664 *1,91,703*
	8. Balance outstanding at the end of the year	14,54,653 *20,96,475*	34,837 ...	14,89,490 *20,96,475*
	9. Amount suspended by competent authority	2,25,590 ...	2,806 ...	2,28,396 ...
	10. Amount overdue	3,37,716 *4,55,279*	2,118 ...	3,39,834 *4,55,279*
INTEREST	11. Arrears of interest suspended and overdue at commencement of the year.	1,01,523 *87,333*	2,915 ...	1,04,438 *87,333*
	12. Interest falling due within the year	1,09,220 *1,26,935*	1,659 ...	1,10,879 *1,26,935*
	13. Total interest for collection within the year	2,10,743 *2,14,268*	4,574 ...	2,15,317 *2,14,268*
	14. Remitted during the year	184 ...	498 ...	682 ...
	15. Collected during the year	1,20,395 *83,658*	978 ...	1,21,373 *83,658*
	16. Total remitted and collected	1,20,579 *83,658*	1,476 ...	1,22,055 *83,658*
	17. Suspended by competent authority	2,496 ...	280 ...	2,776 ...
	18. Arrears of interest overdue at end of the year	28,608 *1,30,844*	221 ...	28,829 *1,30,844*
TOTAL PRINCIPAL AND INTEREST.	19. Remitted during the year	1,867 *296*	2,270 ...	4,137 *296*
	20. Collected during the year	13,22,938 *2,75,065*	7,644 ...	13,30,582 *2,75,065*
	21. Under suspension at end of the year	2,28,086 ...	3,086 ...	2,31,172 ...
	22. Overdue at end of the year	3,66,324 *5,86,123*	2,339 ..	3,68,663 *5,86,123*

STATEMENT XIIIC.—*Loans made under the Agriculturists and Land Improvement Loans Acts during the financial year* 1919-20. (Paragraphs 24 and 25 of Report, pages 19 and 20.)

	Amount advanced to Local Government by the Government of India			Interest payable for the year by Local Government to Government of India at $5\frac{1}{3}$ per cent. on mean outstanding.
	Outstanding at the commencement of the year.	Outstanding at the close of the year.	Mean outstanding.	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Agriculturists' Loans Act	32,55,646	35,51,128	34,03,387	1,87,186
Land Improvement Loans Act	38,875	34,837	36,856	2,027
Total ...	32,94,521	35,85,965	34,40,243	1,89,213

STATEMENT XIV.—*Financial Results of Loan Operations to Local Government for the financial year* 1919-20. (Paragraph 26 of Report, page 21.)

		Agriculturists' Loans Act.	Land Improvement Loans Act.	Total both Acts
1		2	3	4
		Rs.	Rs.	Rs.
1. Interest payable by the Local Government to the Government of India.		1,87,186	2,027	1,89,213
2. Interest collected during the year		2,04,053	978	2,05,031
3. Balance of interest accruing to the Local Government, *i.e.* difference between (2) and (1).		+16,867	− 1,049	+ 15,818
4. Remission of principal during the year		1,979	1,772	3,751
5. Net result (profit or loss) for the year 1919-20		+ 14,888	− 2,821	+ 12,067
6. Net result for previous years ...	1918-19	+21,757	− 540	+ 21,217
	1917-18	−18,202	− 1,147	− 19,349
	1916-17	+46,364	− 979	+ 45,385
	1915-16	+61,511	+ 884	+ 62,395
	1914-15	+38,376	+ 2,680	+ 35,696
7. Expenditure on free grants-in-aid towards the construction of private protective works, or on establishment for well-boring or other outlay incurred from revenue in connection with *takavi* transactions.		....	.....	.....

STATEMENT XV.—*Progress of Settlement Operations during*

District.	No. of Party.	Period of settlement operations.		Area for settlement.		Area soil classified at the beginning of the year (before 1st July 1917).	
		From	Number of years.	Total.	Occupied.	Total.	Occupied.
1	2	3	4	5	6	7	8
				Sq. miles.	Acres.	Sq. miles.	Acres.
Myaungmya	2	November 1916 ...	3	1,218*	484,000*	1,218	484,000
Minbu (Môn Canal area) ...	4	November 1918 ...	1·83	206*	108,000*	108	59,000
Kyaukse	3	June 1919 ...	2·5	567	263,000	*Nil*	*Nil*
Shwebo	5	November 1918 ...	4(*a*)	4,943	1,100,000	1,104†	266,000
Tavoy	2	November 1919 ...	1	469	134,000	*Nil*	*Nil*
		Total ...	...	7,403	2,088,000	2,430	809,000

* Report figures.
† Revised figures
(*a*) An extension of one year has now been sanctioned

STATEMENT XVI.—*Financial Results of new Settlements sanctioned during the year*

District.	Date of Settlement Officer's Report.	Area in which settlement sanctioned.		Expiring Revenue Demand.		
		Total.	Occupied.	*Thathameda.*	Land Revenue.	Total.
1	2	3	4	5	6	7
		Sq. miles.	Acres.	Rs.	Rs.	Rs.
	Nil					

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the year ending the 30*th June* 1920. (Paragraphs 15—19 Report, pages 14—16.)

Area soil classified during the year from 1st July 1918 to 30th June 1919.		Expenditure.		Total cost to 30th June 1919.		Remarks.
Total.	Occupied.	At the beginning of the year (before 1st July 1918).	During the year from (1st July 1918 to 30th June 1919).	Per square mile.	Per occupied acre.	
9	10	11	12	13	14	15
Sq. miles.	Acres.	Rs.	Rs.	Rs.	As.	
Nil	*Nil*	1,82,598	32,980	177	7	Partly original settlement, partly second, third and fourth settlement.
98	49,000	12,075	27,884	194	6	Report figures third settlement. Approaching completion.
307	150,000	3,488	70,797	242	8	Third settlement.
1,323	240,000	54,270	87,446	58	4	Second settlement
469	134,000	*Nil*	49,991	107	6	Second settlement. Approaching completion.
2,197	573,000	2,52,431	2,69,098	113	6	

in addition to the original sanction of four years.

ending the 30*th June* 1920.

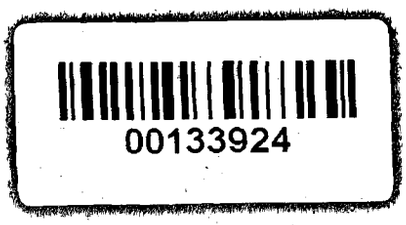
Sanctioned Revenue Demand.			Increase or Decrease in total demand.		Remarks.
Thathameda.	Land Revenue.	Total.	Total.	Percentage.	
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.		
		Nil			

REPORT

ON THE

LAND REVENUE ADMINISTRATION OF BURMA

During the year ending the 30th June 1920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